



Park Vida Group, Inc.

299 Main Street, 13th Floor
Salt Lake City, Utah 84111

(306) 585-0669

<https://www.parkvida.io>

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Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

77,564,328 as of December 31, 2025

77,564,328 as of December 31, 2024

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, 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 Control⁴ 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 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 any names used by predecessor entities, along with the dates of the name changes.

Park Vida Group, Inc. ("ParkVida"), was formed as Aswan Investments, Inc. on December 7, 1999, changed its name to "Montana Mining Corp." on July 17, 2002, then to "Park Vida Group, Inc." on August 26, 2011.

Current State and Date of Incorporation or Registration:

Nevada, December 7, 1999.

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

Active.

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

N/A.

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

None.

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

None.

Address of the issuer's principal executive office:

299 Main Street, 13th Floor, Salt Lake City, Utah 84111.

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: Equiniti Trust Company LLC
Phone: (801) 272-9294
Email: krista.riley@equiniti.com
Address: 1110 Centre Point Curve
Mendota Heights, Minnesota 55120

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:	PRKV
Exact title and class of securities outstanding:	Common Stock
CUSIP:	701496101
Par or stated value:	\$0.001
Total shares authorized:	250,000,000 as of date: December 31, 2025
Total shares outstanding:	77,564,328 as of date: December 31, 2025
Total number of shareholders of record:	102 as of date: December 31, 2025

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer. None.

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	Preferred Stock Series A
CUSIP (if applicable):	N/A
Par or stated value:	\$0.001
Total shares authorized:	1,000,000 as of date: December 31, 2025
Total shares outstanding (if applicable):	0 as of date: December 31, 2025
Total number of shareholders of record (if applicable):	0 as of date: December 31, 2025
Exact title and class of the security:	Preferred Stock Series B
CUSIP (if applicable):	N/A
Par or stated value:	\$0.001
Total shares authorized:	2,000,000 as of date: December 31, 2025
Total shares outstanding (if applicable):	48,400 as of date: December 31, 2025
Total number of shareholders of record (if applicable):	2 as of date: December 31, 2025

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 holders of Parkvida common stock are entitled to one vote for each share held of record on all matters submitted to a vote of stockholders, such as the election of the board of directors, mergers, acquisitions, and other significant corporate decisions. Parkvida stockholders are entitled to receive cash dividends out of company profits or company stock at the discretion of the board of directors. Holders of Parkvida common stock have no preemptive rights and no rights to convert their common stock into any other securities.

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

The ParkVida Series A Preferred was designated on November 28, 2022, with the following material attributes:

Redemption Rights, Series A Preferred may be redeemed at the sole discretion of any holder on or before the second annual anniversary of the designation in exchange for ownership of a real estate interest in a designated building lot or lots located on ParkVida's property in the Dominican Republic. A redemption of Series A Preferred values each share at \$5.00 dollars, which value can be credited on redemption against the price of the lot or lots identified by the holder;

Conversion Rights, Series A Preferred holders have the right to convert their shares, on or after the second annual anniversary date of the designation, into shares of common stock at a ratio of 1 Series A Preferred share for 100 shares of common stock;

Voting Rights, each share of Series A Preferred entitles the holder to 150 votes, each vote with the same voting rights and powers as the voting rights and powers of the common stock (except as otherwise expressly provided here), voting together as a single class with the common stock on any matter presented to the stockholders for consideration;

Liquidation Rights, Shares of Series A Preferred rank *pari pasu* with the common stock *pro rata* on an as converted basis to common stock;

Dividends Shares of Series A Preferred rank *pari pasu* with the common stock *pro rata* on an as converted basis to common stock; and

Restrictions and Limitations, the Series A Preferred Designation cannot, without the consent of holders voting as a single class:

- redeem, purchase or otherwise acquire any shares of Park Vida Group's capital stock unless all outstanding shares of Series A Preferred are concurrently redeemed;
- alter, modify or amend the Series A Preferred Designation;
- issue any new class of capital stock ranking *pari pasu* with or having preference over Series A Preferred; and
- increase the authorized number of Series A Preferred.

The ParkVida Series B Preferred was designated on May 5, 2023, as amended on August 11, 2025, with the following material attributes:

Dividend Rights, Series B Preferred holders are entitled to receive, out of any assets at the time legally available therefor, one two millionth of a 20% cash dividend on EBITDA per annum, payable annually for each of their shares of Series B Preferred, in arrears on each succeeding December 15, for a period not to exceed the tenth annual anniversary of the designation of Series B Preferred.

Redemption Rights, Series B Preferred holders are entitled to have their shares redeemed, between 6 months after the designation and the fifth annual anniversary of the designation, for ownership of a real estate interest in a building lot or building located within the Loma Prieta development, with each share valued at \$20.00, when credited against the price of a real estate interest.

Conversion Rights, Series B Preferred holders are entitled to convert each of their shares into 10 fully paid and non-assessable shares of common stock.

Purchase Rights, Series B Preferred holders are entitled to participate with the common stock any time that ParkVida issues convertible securities, or rights to purchase stock, warrants, securities, or other property *pro rata* to common stockholders.

Rank, Series B Preferred holders are entitled to a liquidation preference valued at \$10.00 a share over shares of Series A Preferred or common stock in the event of a voluntary or involuntary liquidation, dissolution or winding up of the affairs of ParkVida.

Voting Rights, Series B Preferred holders have no voting rights or entitlement to elect directors, except as may be expressly provided by law.

Restrictions and Limitations, the Series B Preferred Designation cannot, without the consent of holders voting as a single class:

- redeem, purchase, or otherwise acquire for value any shares of our capital stock unless all outstanding shares of Series B Preferred are concurrently redeemed;
- alter, modify or amend the Series B Preferred designation;
- issue any new class of capital stock ranking *pari passu* with or having a preference over Series B Preferred as to liquidation rights; and
- increase the authorized number of Series B Preferred;

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

ParkVida common stockholders also have a residual claim on assets and earnings in the event of liquidation or dissolution of the company, ranking *pari passu* with holders of Series A Preferred, after all debts and other liabilities have been satisfied conditioned on the liquidation preference for Series B Preferred detailed above. Common and preferred stockholders have the right to receive information about ParkVida's financial performance, governance, and other relevant matters. Information includes annual reports, financial statements and disclosures filed with regulatory authorities. ParkVida common stock is freely transferable by holders subject to regulatory constraints, such as restrictive legends. ParkVida has no sinking fund provisions, redemption or registration rights applicable to its common stock.

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.

None.

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:			*Right-click the rows below and select "Insert" to add rows as needed.						
Opening Balance: Date December 31, 2023 Common: 76,724,328 Preferred B: 2,500									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
March 18, 2024	New	30,000	Preferred B	\$10.00	No	101118114 Saskatchewan Ltd. (Darcy Rambold)	Cash	Restricted	4(a)(2)/Reg S
March 31, 2024	New	240,000	Common	\$0.05	No	Doyle Betsill ¹	Management	Restricted	4(a)(2)/Reg D
March 31, 2024	New	120,000	Common	\$0.05	No	Ruairidh Campbell ¹	Management	Restricted	4(a)(2)/Reg D
June 30, 2024	New	240,000	Common	\$0.05	No	Doyle Betsill ¹	Management	Restricted	4(a)(2)/Reg D
June 30, 2024	New	120,000	Common	\$0.05	No	Ruairidh Campbell ¹	Management	Restricted	4(a)(2)/Reg D
September 30, 2024	New	120,000	Common	\$0.05	No.	Ruairidh Campbell ¹	Management	Restricted	4(a)(2)/Reg D
September 9, 2025	New	15,900	Preferred B	\$10.00	No	101118114 Saskatchewan Ltd. (Darcy Rambold)	Cash	Restricted	4(a)(2)/Reg S
Shares Outstanding on Date of This Report:									
Ending Balance: Date: December 31, 2025 Common: 77,564,328 Preferred A: 0 Preferred B: 48,400									

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

¹Ruairidh Campbell is an officer and director of the issuer. Doyle Betsill was a former officer and director of the issuer.

B. Convertible Debt

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

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance \$(include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
02/10/2023	50,000	57,226	02/09/2027 ¹	Conversion at \$0.02 per share principal and interest prior to maturity at the option of holder	0	2,875,000	Timothy & Arlene Wolbaum	Loan
Total Outstanding Balance:		\$57,226	Total Shares:		0	2,875,000 ¹		

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

¹The maturity date for the convertible note with Timothy & Arlene Wolbaum has been extended from February 9, 2025, to February 9, 2027. The note entitles the issuer to cause the conversion of all or any part of the unpaid principal amount and accrued interest into fully paid and non- assessable shares of common stock if (i) at any time the closing price for shares of the issuer for each of ten consecutive trading days is greater than three times the holder's conversion price then in effect (\$0.06).

4) Issuer's Business, Products and Services

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

Descriptions have been 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")

Business Operations

General

Park Vida Group, Inc. is developing a secure, private sanctuary designed for active families and individual adventurers seeking to elevate their lifestyles within an exclusive, nature-driven community. Park Vida will feature a thoughtfully designed collection of private estates, villas, bungalows, and short-stay vacation accommodations set within a refined vernacular village environment. This integrated setting will function as a sustainable, eco-conscious destination, offering a curated portfolio of adventure, wellness, and lifestyle experiences tailored to inspire exploration and connection.

ParkVida represents a shift in the traditional paradigm that rejects the temporary "vacation" escape for a sustainable well-focused home. Not just as a destination but as a way of living. ParkVida offers a choice to those who value daily high-quality living over the adverse realities of modern day life. On making that choice, the city becomes a place to visit while ParkVida becomes a safe haven for residents and guests alike. Living in perfect harmony with nature can restore our fading connection to the earth. Designed to be like our natural environment, ParkVida promotes relaxation and active well-being. The new paradigm will enable people to reconnect with their roots and build multi-generational legacies.

⁵ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

Location

Set within a master-planned property of approximately 700 acres (3,000,000 square-meters) at elevations that range from 1,900 feet (600 meters) to over 5,900 feet (1,800 meters) above sea level from the Bao River at the base of the property to the mountain tops, ParkVida is comprised of pristine tropical terrain high in the Dominican Republic's Cordillera Central. The property borders the renowned Armando Bermúdez National Park, globally recognized for its expansive hiking trails and rich biodiversity from a site offers sweeping views over lush valleys, winding river systems, within an immersive natural setting.

A temperate sanctuary, ParkVida's natural pine canopy protects its residents and guests from the elements. Even on the warmest days which rise to 82° F (28° C) under the Caribbean sun, the shaded forest floor remains a perfect 72° F (23° C). The nature of this microclimate allows for seamless indoor and outdoor living year-around insulated from extreme heat or cold.

Accessibility

ParkVida is located on the site of a small village known as Loma Prieta, which is close to the town of Mata Grande in the province of Santiago. ParkVida is accessible from Santo Domingo by helicopter in forty minutes or from Santiago in twelve minutes, by car from Santiago in two hours and by car from Puerta Plata in four hours.

Regulatory

The development has been approved for development by the Ministry of Environment and Natural Resources (Medio Ambiente y Recursos Naturales) and will be structured as a Fideicomiso (Trust) under Dominican Law 189-11A. Under Law 186-11 JBP SRL (wholly owned subsidiary of Park Vida Group, Inc.) JBP SRL will be able to contribute the ParkVida property into a Fideicomiso with a licensed trustee holding the land on JBP SRL's behalf. The trustee will be able to grant rights to use the land (surface rights) in accordance with a trust agreement. Dominican law permits the creation of surface rights for defined terms which typically include the right to construct use and improvements on the land while ownership of the land remains with the trust. Surface rights are defined in a Derecho de Superficie contract that is filed with the Registro de Titulos and is enforceable against the parties.

Development Inventory

Sustainability and environmental stewardship are foundational to ParkVida's vision. Private residences will be spaced as estates or thoughtfully positioned as villas alongside short-term accommodations, blended exclusively with world-class hospitality. The integration of natural beauty and refined amenities will be realized through immersive programming—including adventure sports and outdoor pursuits—designed to fully leverage the region's diverse topography.

- Estates: 65
- Bungalows: 120, delivering 304 rooms
- Villas: 107, delivering 206 rooms
- Hospitality: 130 short terms accommodations
- Vernacular (Traditional) Village: 76 rooms for employees; amenities, restaurants, craft shops, merchandise store (Colmado), bike shop

Agriculture

ParkVida will develop approximately 250 acres (1,000,000 meters) of the property to an active farm to provide food security and experiential living. Residents and guests will enjoy the high quality local produce to each dinner table. Fresh fruit and vegetables will be grown and harvested with sustainable non-destructive farm methods. The farm will promote self-reliance and a sustainable community within ParkVida's natural setting.

Community & Privacy

ParkVida has been master-planned to balance neighborhood connection with absolute privacy. Local residents and early investors will be granted priority access to purchase the initial inventory of available home sites. The site has been laid organically to encourage fellowship and community growth. While fostering community, the natural topography guarantees privacy for each home. The homes will be integrated with Loma Prieta, a village with a hometown feel and a dedicated local workforce.

Infrastructure & Architecture

The development's build environment is designed to complement and embrace the forest rather than conquer. A thoughtful network of natural walkways and trails have been actively engineered to facilitate those interested in the improvement of daily physical health. Strict architectural standards require that every structure will blend seamlessly into the natural landscape. On site infrastructure is designed to provide invisible, technological capability without disturbing the peace of the environs.

Sport & Adventure

ParkVida has been envisioned with the whole family in mind. We expect that everyone, young and old, will enjoy being part of our adventure. To this end, ParkVida will offer a blend of high-octane adventure activities and an assortment of less vigorous pastimes.

- Mountain Biking: Whether adrenaline-fueled downhill or a relaxed ride exploring the environs of ParkVida, guests and residents can choose.
 - Downhill
 - Cross Country
 - eBiking
- Hiking: Walk through lush, flora-filled rainforests or take on more challenging hikes up some of the peaks of the Armando Bermudez National Park.
- Ziplining: A great way to take a panoramic view of the lush landscapes.
- Ropes Course: A fun and challenging way to explore the treetops with the family.
- Canyoning: Rocky hills, hidden waterfalls and more to discover from this adrenaline-packed activity.
- Waterslide: Forget theme park rides when you can slide through nature itself.
- ATV's: Go off the beaten track on a guided off-roading adventure.
- Horse/mule treks: Ingrained in the Dominican culture, these rides are difficult to beat.

River sports (raft, kayak, SUP): So many ways to explore what's just around the riverbend

Culture

Less vigorous offerings will include:

- Sustainable Farming: ParkVida is committed to growing up to 50% of the produce required to feed the community locally. Guests will be able to join classes to learn self-sufficiency and how to be kind to the environment. Guests will be able to experience any of the following farming programs.
 - Crops & Livestock
 - Coffee
 - Sugar Cane
 - Chocolate
- Gastronomy and Culinary Classes: Prepare dishes with talented chefs using locally sourced ingredients.
- Microbrewery: A great experience to savor a refreshing local brew.
- Local Community Excursions: Learn about the culture and the people that make ParkVida such a wonder.
- Spanish language lessons.
- Botanical eco tours.
- Low impact hiking, walking, and exploring.
- Adventures in coffee from harvesting, drying, and grinding, to enjoying coffee grown on our mountains.

Events

An annual calendar of events will be developed to offer the latest in sports, entertainment, and culture. The choice of which events would be most appropriate at ParkVida will be driven by spectators and participants alike. We expect the calendar will be geared towards community, national and international events. Mountain bike competitions, music festivals and foodie fairs are good examples of what type of events would be well suited to ParkVida. We look forward to expanding our list of events and are committed to working with the community to host local and national events at ParkVida. We believe that onsite events will contribute to the ParkVida experience for our guests and attract new adventurers to our community.

Management focus.

- Know how, market research and professionalism.
- International sales, and media outreach.
- Formal operating procedures.
- World class services and facilities.
- Room type arrangements to attract multiple target audiences.
- Distinctive dining venues that feature “farm to table” concept menus.
- Activities and experiences that reflect the natural setting.
- Wellness therapies and sensory journeys.

Commitment

ParkVida is committed to the premise that every resident or guest, no matter the length of stay, will be able to unplug and recharge at their own pace to enjoy the energy, passion and inspiration that is ParkVida.

Plan of Operation

ParkVida's plan of operation over the next twelve months is to raise \$8,000,000 in financing from strategic partners to execute Phase I of ParkVida by offering Series Preferred B shares for sale (amended designation pending). Capital realized from the raise will be allocated to de-risk the asset and build early revenue drivers.

On January 9, 2026, the Ministry of Environment and Natural Resources (Medio Ambiente y Recursos Naturales) renewed Environmental Permit No. 2231-13 issued to JBP S.R.L. on November 14, 2013, for the construction and operation of ParkVida. The renewal modifies the original permit to provide for the construction of vacation villas and short stay vacation rentals in addition to increasing the number of bungalows that can be built on an expanded area of 2,363,524.76 square meters (584.04 acres). The renewal also permits the construction of employee housing and a vernacular (culturally authentic) village.

Phase I development will include the following development activities:

- Purchase of heavy machinery, including excavators and skid steers
- Accelerate construction of foundational road and interconnected forest trails
- Reduce reliance on third-party contractors to control development speed
- Complete roads directly to a premier lot and show home
- Establish the entire road system for the development
- Set out the vernacular village
- Build a Colmado- the central hub and go to resources for all daily necessities
- Construct lifestyle infrastructure, starting with a dedicated community bike shop
- Prepare 12 premium lots for immediate inventory and sale
- Settle the sales and trend of entitlement assets
- Build dedicated comfortable housing for the early workforce
- Establish initial capacity to host 20 guests to ride, hike and experience ParkVida

Meanwhile, ParkVida intends to open the property as a mountain retreat, designed to offer a unique off the beaten path experience that will initially cater for up to 8 bicycle trail riding outdoor enthusiasts over three-day weekends looking for an immersive nature escape. We intend to offer fully equipped tents, meals and world class trails set among dense forests and sweeping mountain views. Key attractions will include professionally designed downhill mountain biking trails for all skill levels, scenic hiking routes, and a range of wellness-focused nature activities. Our vision is to create a destination where adventure seekers can unplug, recharge, and reconnect with the outdoors. We expect to begin accepting guests this summer of 2026.

Results of Operations

During the period January 1, 2025 – December 31, 2025, ParkVida continued to work on the plan for its development, solicited private placement financing, secured renderings, delineated design parameters, identified property boundaries, solicited engineering reports, submitted environmental entitlements for construction permit approvals, revised the development budget and maintained its property in the Dominican Republic. ParkVida further worked on a plan to offer access to the site in the form of mountain bike camping retreat for downhill trail enthusiasts.

ParkVida has not generated cash flow from operations since formation and has instead relied on debt instruments, private equity placements and the forbearance of its creditors to maintain operations.

Our business development strategy is prone to significant risks and uncertainties which can have a negative impact on efforts to realize our plan of operation.

Revenue

ParkVida had no revenue from operations for the comparative twelve-month periods ended December 31, 2025, and December 31, 2024.

We expect to realize initial revenue from the mountain bike camping retreat that will be offered in the second quarter of 2026, pending the sale of development residential sites at ParkVida.

Net Losses

Net losses for the twelve-month period ended December 31, 2025, were \$212,274 as compared to \$117,879 for the twelve-month period ended December 31, 2024, an increase of 80%.

The increase in net losses over the respective twelve-month periods ended December 31, 2025, and 2024, can be attributed to an increase in operating expenses offset by a decrease in other expense.

Net losses are expected to continue to increase over the next twelve-months in connection with ongoing project development costs.

Operating Expenses

Operating expenses in the twelve-month period ended December 31, 2025, were \$209,806 as compared to \$113,667 in the twelve-month period ended December 31, 2024, an increase of 85%.

The increase in operating expenses over the respective twelve-month periods ended December 31, 2025, and December 31, 2024, can be attributed to general and administrative costs that include local advisory fees, permit costs, a bond, equipping a corporate apartment in Santiago, travel expenses, accommodations, accounting fees, survey costs and amounts spent to facilitate the mountain bike retreat including bikes, tarps, beds, tents, and cooking equipment.

Operating expenses described as general and administrative expenses can also include legal costs, advisory fees, design costs, website hosting, local tax obligations and property maintenance costs.

We expect an increase in operating expenses as project development costs rise.

Other Expense

Other expense in the twelve-month period ended December 31, 2025, was \$2,468 as compared to other expense of \$4,212 for the twelve-month period ended December 31, 2024, a decrease of 41%.

The decrease in other expense in the twelve-month periods ended December 31, 2025, and December 31, 2024, is due to decreases interest expense and interest income.

We expect that other expenses will remain relatively consistent over the near term as outstanding debt is managed.

Capital Expenditures

ParkVida made \$0 in capital expenditures on property or equipment for the three-month periods ended December 31, 2025, and 2024.

Liquidity and Capital Resources

ParkVida had a working capital deficit of \$2,780 as of December 31, 2025, and has funded its cash needs since inception with debt instruments and private equity placements.

ParkVida had current assets of \$77,341, comprised of cash, and total assets of \$483,346, comprised of current assets, property, equipment and a security deposit as of December 31, 2025. ParkVida had current assets of \$132,149, comprised of cash, and total assets of \$538,657 comprised of current assets, property, and equipment of \$406,508 as of December 31, 2024.

ParkVida had total and current liabilities of \$80,121, comprised of accounts payable of \$22,012, related party payables of \$8,109 and short-term debt of \$50,000 as of December 31, 2025. ParkVida had current liabilities of \$32,158, comprised of accounts payable, related party payables and short-term debt and total liabilities of \$82,158 comprised of accounts payable of \$24,049, related party payables of \$8,109, and long-term debt of \$50,000 as of December 31, 2024.

Total stockholders' equity was \$403,225 as of December 31, 2025, as compared to stockholder's equity of \$456,499 as of December 31, 2024.

ParkVida will offer an \$8 million-dollar private placement of Series B Preferred shares (amended designation pending) to fund Phase I of construction for its development. Funds raised will be utilized to fund those activities details above in this plan of operation.

Net cash used in operating activities for the twelve-month period ended December 31, 2025, was \$1,534 as compared to net cash used in operating activities of \$59,409 for the twelve-month period ended December 31, 2024. Net cash used in operating activities in the current period can be attributed to several items that are book expense items that do not affect the total amount relative to actual cash used that includes deposits, stock compensation expense, interest expense and depreciation. Balance sheet accounts that affect cash but are not income statement related items that are added or deducted to arrive at net cash used in operating activities, include accounts payable and related party payables.

ParkVida expects that net cash used in operating activities is likely in future periods.

Net cash used in investing activities for the twelve-month period ended December 31, 2025, was \$nil. Net cash used in investing activities for the twelve-month period ended December 31, 2024, was \$11,060 with the purchase of electric mountain bikes.

ParkVida expects to use net cash in investing activities in future periods in connection with its development plans.

Net cash provided by financing activities for the twelve-month period ended December 31, 2025, was \$159,000 as compared to \$300,000 for the twelve-month period ended December 31, 2024. Net cash provided by financing activities in the current twelve-month period ended December 31, 2025, is attributed to proceeds from the offering of Series “B” preferred shares.

ParkVida expects that net cash provided by financing activities will continue in the near term as additional investment is required for its development.

Parkvida has no bank financing arrangements or present commitments in place for future capital expenditures. Financing is reliant on the success of its Series B preferred offering. Should the offering be unsuccessful, management will look to shareholders, the forbearance of creditors and short-term debt to continue operations. Our ability to secure capital sufficient for Phase I of ParkVida over the next twelve months can in no way be assured.

ParkVida has plans, contingent on the availability of financing, to purchase equipment over the next twelve months to establish roads, clear residential and infrastructure site foundations in addition to other preliminary construction activities.

ParkVida has no plans to make any changes in the number of employees though Phase I of the project will require it to engage contractors to assist in site development.

ParkVida does not expect to pay cash dividends in the foreseeable future to holders of its common stock.

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

JBP SRL, a wholly owned subsidiary formed in the Dominican Republic.

C. Describe the issuers’ principal products or services.

ParkVida intends to develop residences and a short term accommodations on its property in the Dominican Republic. We expect to offer estates and villas on our property for sale to prospective residents, and accommodation in our rental units for future guests. Residents and guests alike will be offered inclusive adventure activities at ParkVida including downhill and cross-country mountain biking, zip lining, adventure rope courses, water slides, hiking, rappelling, quad biking and even mule riding. We also expect to offer spa treatments, classes on local culture, Spanish language lessons, botanical eco tours in our garden, yoga retreats, and adventures in coffee, harvesting, drying, grinding, and enjoying coffee or other agricultural products grown sustainably onsite. ParkVida expects to realize revenue from the sale of residences and future offerings of services and products.

Parkvida also plans to operate its property as a mountain retreat, designed to offer a unique off the beaten path experience that will cater to bicycle trail riding outdoor enthusiasts seeking an immersive nature escape. We intend to offer fully equipped tents, meals and epic trails set among dense forests and sweeping mountain views. Key attractions will include professionally designed downhill mountain biking trails, scenic hiking routes for all skill levels, and a range of wellness-focused nature activities. Our vision is to create a destination where guests can unplug, recharge, and reconnect with the outdoors.

5) Issuer's Facilities

The goal of this section is to provide a potential investor 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.

Property Information

ParkVida owns approximately 700 acres located at the top of the Cordillera Central Mountain Range in the Dominican Republic. The property is in the province of Santiago and borders the Armando Bermúdez National Park. The property includes nine small homes within the village of Loma Prieta.

Corporate Office Information

ParkVida maintains its executive office at 299 Main Street, 13th Floor Salt Lake City, Utah 84111 for \$69 a month payable on a month-to-month basis. ParkVida does not believe that it will need a larger office at any time in the foreseeable future.

Corporate Accommodations

ParkVida leases accommodation for its onsite manager in the Dominican Republic located at Calle 3, Numero 7, Reparto Universitario, Santiago de Los Caballeros Postal Code 51000, Dominican Republic for \$240 a month within a twelve-month lease. ParkVida does not believe that it will need a larger accommodation at any time in the foreseeable future.

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or 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 more than 5% of any class of the issuer's securities.

If any insiders listed are corporate shareholders or entities, provide the name and address of the persons(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 an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling, or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Jay Blackmore ¹	CEO, CFO & >5%	Regina, Saskatchewan	23,485,949	Common	30.28
Ruairidh Campbell ²	Director	Austin, Texas	3,152,140	Common	4.06
Mason Blackmore	Director	Loma Prieta Dominican Republic	-	Common	-
Sugeldy Reyes ⁽³⁾	>5%	Lake Worth, Florida	10,726,000	Common	13.83
101067253 Saskatchewan Ltd.	>5%	Regina, Saskatchewan	16,158,549	Common	20.83
Dwayne Walbaum	>5%	Regina, Saskatchewan	10,534,527	Common	13.58
John Varel Trust ⁴	>5%	Wailuku, Hawaii	16,000,000	Common	20.63

¹ Mr. Blackmore holds 7,327,400 in his own name, and 16,158,549 shares in the name of 101067253 Saskatchewan Ltd. (formerly known as Park Capital Management, Inc.), a company for which he is the beneficial owner.

² Mr. Campbell holds 2,354,000 shares in his own name, and 438,140 in the name of Orsa & Company, a company for which he is the beneficial owner.

³ Sugeldy Reyes is the successor to Mr. Betsill's estate who holds 10,680,000 shares in her name, and 46,000 shares in Cede & Co.

⁴ Mr. John Varel is the beneficial owner of the John Varel Trust.

The information in this table matches our public company profile on www.OTCMarkets.com.

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.

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

None.

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

None.

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

None.

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

None.

8) Third Party 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.

The information in this table matches our public company profile on www.OTCMarkets.com.

Securities Counsel

Name: Brian Higley, Esq.
Address 1: 14888 Auburn Sky Drive
Address 2: Draper Utah 84020
Phone: (801) 634-1984
Email: brian@businesslegaladvisor.com

Accountant or Auditor

Name: Brandon Hendrickson
Firm: Gibbons & Associates CPAs, LC.
Address 1: 198 Main Street
Address 2: Logan, Utah 84321
Phone: (435) 554-0101
Email: brandon@gibbons-cpa.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other]: _____

Other Service Providers

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

Name: Ruairidh Campbell
Firm: Orsa & Company
Nature of Services: Business advisory services
Address 1: 111 Congress Avenue, Suite 500
Address 2: Austin, Texas 78701
Phone: (801) 232-7395
Email: ruairidh@orsacompany.com

9) Disclosure & Financial Information

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

Name: Ruairidh Campbell
Title: Chief Operating Officer
Relationship to Issuer: Officer, director, and stockholder of issuer

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: Brandon Hendrickson
Title: Partner, Gibbons & Associates CPAs, LC.
Relationship to Issuer: Independent Accountant
Describe the qualifications of the person or persons who prepared the financial statements: CPA⁶

Mr. Hendrickson is a certified public accountant who is a partner at Gibbons & Associates CPAs LC.

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.

⁶ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial ski

PARK VIDA GROUP, INC.
CONSOLIDATED BALANCE SHEETS
(Expressed in US Dollars)

<u>ASSETS</u>	<u>December 31,</u> 2025	<u>December 31,</u> 2024
Current assets:		
Cash and cash equivalents	\$ 77,341	\$ 132,149
Total current assets	77,341	132,149
Property and equipment, net	405,765	406,508
Security Deposit	240	-
Total assets	<u>483,346</u>	<u>538,657</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>		
Current liabilities:		
Accounts payable and accrued liabilities	22,012	24,049
Related party payables	8,109	8,109
Short-term debt	50,000	-
Total current liabilities	80,121	32,158
Long-term liabilities:		
Long-term debt	-	50,000
Total long-term liabilities	-	50,000
Total liabilities	<u>80,121</u>	<u>82,158</u>
Stockholder's deficit:		
Common stock, \$0.001 par value, 250,000,000 shares authorized, 77,564,328 and 77,564,328 issued and outstanding;	77,564	77,564
Series B preferred stock, \$0.001 par value, 2,000,000 shares authorized, 48,400 and 2,500 issued and outstanding	484,000	325,000
Additional paid-in capital	1,299,711	1,299,711
Accumulated deficit	<u>(1,458,050)</u>	<u>(1,245,776)</u>
Total stockholders' equity	<u>403,225</u>	<u>456,499</u>
Total liabilities and stockholder equity	<u>483,346</u>	<u>538,657</u>

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

PARK VIDA GROUP, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS
(Expressed in US Dollars)

	Years ended December 31,	
	2025	2024
Operating Expenses:		
General and administrative	\$ 209,806	113,667
Loss from operations	(209,806)	(113,667)
Other income (expense):		
Other income	132	-
Interest expense	(2,500)	(4,212)
Total other income (expense)	(2,468)	(4,212)
Net loss and comprehensive loss	\$ (212,274)	(117,879)
Per common share information – basic and diluted		
Weighted average shares outstanding – basic	77,564,328	77,564,328
Net income per common share – basic	\$ (0.00)	(0.00)

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

PARK VIDA GROUP, INC.
STATEMENTS OF STOCKHOLDERS' DEFICIENCY
Years Ended December 31, 2020, 2021, 2022, 2023, 2024 and 2025

	Common Shares		Series B Preferred		Additional	Accumulated	Total
	Shares	Amount	Shares	Amount	Paid-in Capital	Deficit	Stockholders' Deficiency
Balance December 31, 2020	40,487,175	\$ 40,487	-	-	\$ 366,333	\$ (289,227)	\$ 117,593
Issuance of common stock	23,357,153	23,357	-	-	758,078	-	781,435
Net loss	-	-	-	-	-	(570,375)	(570,375)
Balance December 31, 2021	63,844,328	\$ 63,844	-	-	\$ 1,124,411	\$ (859,602)	\$ 328,653
Issuance of common stock	11,440,000	11,440	-	-	152,212	-	163,652
Net loss	-	-	-	-	-	(176,572)	(176,572)
Balance December 31, 2022	75,284,328	\$ 75,284	-	-	\$ 1,276,623	\$ (1,036,174)	\$ 315,733
Issuance of common stock	1,440,000	1,440	-	-	16,716	-	18,156
Issuance of preferred stock	-	-	2,500	25,000	-	-	25,000
Net loss	-	-	-	-	-	(91,723)	(91,723)
Balance December 31, 2023	76,724,328	\$ 76,724	2,500	25,000	\$ 1,293,339	\$ (1,127,897)	\$ 267,166
Issuance of common stock	840,000	840	-	-	6,372	-	7,212
Issuance of preferred stock	-	-	30,000	300,000	-	-	300,000
Net loss	-	-	-	-	-	(117,879)	(117,879)
Balance December 31, 2024	77,564,328	\$ 77,564	32,500	325,000	\$ 1,299,711	\$ (1,245,776)	\$ 456,499
Issuance of common stock	-	-	-	-	-	-	-
Issuance of Preferred	-	-	15,900	159,000	-	-	159,000
Net loss	-	-	-	-	-	(212,274)	\$ (212,274)
Balance December 31, 2025	77,564,328	\$ 77,564	48,400	484,000	\$ 1,299,711	\$ (1,458,050)	\$ 403,225

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

PARK VIDA GROUP, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in US Dollars)

	Twelve Months Ended December 31,	
	2025	2024
<u>Cash flows from operating activities:</u>		
Net loss	\$ (212,274)	\$ (117,879)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Deposits	(240)	-
Depreciation expense	743	744
Interest expense	2,500	(267)
Stock compensation expense	-	7,212
Increase (decrease) in:		
Accounts payable	(4,537)	1,423
Related party payables	-	(68,521)
Net cash used in operating activities	(1,534)	(59,409)
<u>Cash flows from investing activities:</u>		
Purchase of assets	-	(11,060)
Net cash used in investing activities	-	(11,060)
<u>Cash flows from financing activities:</u>		
Contributed capital	159,000	300,000
Proceeds from long-term debt	-	-
Payments on long-term debt	-	-
Net cash provided by financing activities	159,000	300,000
Net increase (decrease) in cash	(54,808)	111,652
Cash and cash equivalents, beginning of period	132,149	20,497
Cash and cash equivalents, end of period	\$ 77,341	\$ 132,149

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

PARK VIDA GROUP, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2025, and 2024

Note 1 – Organization and Summary of Significant Accounting Policies

The consolidated financial statements consist of Park Vida Group, Inc. (“Company”) and its wholly owned subsidiary JPB, S.R.L. (JPB). Collectively referred to as the Company. The Company is engaged in the design and construction of a destination project in the Dominican Republic.

Principles of Consolidation

The consolidated financial statements include the accounts of the Company and JPB. All significant intercompany balances and transactions have been eliminated.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Property and Equipment

Property, buildings, improvements, and equipment are stated at cost less accumulated depreciation. Maintenance and repairs are charged to expense as incurred. Costs of major renewals or betterments are capitalized over the remaining useful lives of the related assets. Depreciation is computed by using the straight-line method. Land improvements are depreciated over ten years. Buildings and improvements are depreciated over fifteen to thirty-nine years. Equipment is depreciated between five and seven years. Leasehold improvements are depreciated over the shorter of the estimated useful life or the remaining life of the lease. The cost of property disposed of, and related accumulated depreciation is removed from the accounts at the time of disposal, and gain or loss is reflected in operations.

Long-Lived Assets

The Company evaluates its long-lived assets in accordance with Accounting Standards Codification (ASC) 360, “Accounting for the Impairment of Long-Lived Assets.” Long-lived assets held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that their net book value may not be recoverable. When such factors and circumstances exist, the Company compares the projected undiscounted future cash flows associated with the related asset or group of assets over their estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets and is recorded in the period in which the determination was made.

PARK VIDA GROUP, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2025, and 2024

Note 1 – Organization and Summary of Significant Accounting Policies (continued)

Income Taxes

Deferred income taxes arise from temporary differences resulting from income and expense items reported for financial accounting and tax purposes in different periods. Deferred taxes are classified as noncurrent.

If the Company has uncertain tax positions, they are evaluated by management, and a loss contingency is recognized when it is probable that a liability has been incurred, and the amount of the loss can be reasonably estimated. The amount recognized is subject to estimate and management judgement and the amount ultimately sustained for an uncertain tax position could differ from the amount recognized. The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

Earnings Per Share

The computation of basic earnings per common share is based on the weighted average number of shares outstanding during the year. The computation of diluted earnings per common share is based on the weighted average number of shares outstanding during the year plus the common stock equivalents which would arise from the exercise of stock options and warrants outstanding using the treasury stock method and the average market price per share during the period. Common stock equivalents are not included in the diluted earnings per share calculation when their effect is antidilutive.

Concentration of Credit Risk

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

Note 2 – Going Concern

As of December 31, 2025, the Company's revenue generating activities are not in place, and the Company has incurred losses since inception. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company intends to seek additional equity or debt financing to develop its destination project in the Dominican Republic. There can be no assurance that such funds will be available to the Company. The financial statements do not include any adjustments that might result from the outcome of these uncertainties.

PARK VIDA GROUP, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2025, and 2024

Note 3 – Property and Equipment

Property and equipment consist of the following:

	December 31, 2025	December 31, 2024
Land and improvements	\$ 447,824	\$ 447,824
Building and improvements	35,057	35,057
Construction in process	381,269	381,269
Equipment	78,371	78,371
	<u>942,521</u>	<u>942,521</u>
Less accumulated depreciation	(547,816)	(536,013)
Property and equipment, net	<u>\$ 394,705</u>	<u>\$ 406,508</u>

Note 4 – Related Party Payables

Related party payables consist of payables to officers and shareholders of the Company.

The Company owes \$8,109 to the beneficiary of a former officer and director of the Company for amounts expended on its behalf and interest accrued on the Credit Agreement as of December 31, 2025. The obligation has no repayment term and bears no interest.

Note 5 – Long-Term Debt

Long-term debt consists of the following:

	December 31, 2025	December 31, 2024
Notes payable owed to note holders	\$ -	\$ 50,000
	<u>\$ -</u>	<u>\$ 50,000</u>

On February 10, 2023, the Company issued a note to unrelated individuals that bears interest of 5% per annum due on or before February 9, 2025, that has been amended to extend the maturity date to February 9, 2026. The note is classified as a current liability on the balance sheet as of December 31, 2025.

PARK VIDA GROUP, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2025, and 2024

Note 6 – Redeemable Preferred Stock

On March 18, 2024, the Company issued 30,000 shares of Series B Preferred Stock, with a par value of \$0.001, at \$10 per share, or \$300,000 in total.

On September 15, 2025, the Company issued 15,900 shares of Series B Preferred Stock, with a par value of \$0.001, at \$10 per share, or \$159,000 in total.

Series B Preferred Shares are 1) senior to Common Stock prorated on an “as-converted basis”, 2) senior to additional series of Preferred Stock issued by the Company that is designated junior in rank to Series B Preferred, 3) senior to Series A Preferred Stock, and 4) junior to any additional series of Preferred Stock that is designated senior to the Series B Preferred.

Dividends are 20% per annum on EBITDA from the effective date of Series B Designation which is effective May 5, 2023, paid on an annual basis for 10 years, and are non-cumulative. While any share of Series B remains outstanding, no dividends can be paid or declared on Common Stock, and no shares of Common Stock can be redeemed by the Company unless all dividends declared have been paid-in-full.

Note 7 – Income Taxes

The provision for income taxes differs from the amount computed at statutory rates as follows:

	2025	2024
Computed expected tax benefit	\$ 53,000	\$ 29,000
Change in valuation allowance	(53,000)	(29,000)
Income tax expense	\$ -	\$ -

The Company deferred tax assets that have not been recognized are as follows:

Net operating loss carryforwards	\$ 174,000	\$ 122,000
Temporary timing true-up	75,000	74,000
Valuation allowance	(249,000)	(196,000)
Deferred tax assets (liabilities)	\$ -	\$ -

The Company has federal income tax net operating loss carryforwards of approximately \$832,000. The amount of net operating loss carryforwards that can be used in any one year will be limited by significant changes in the ownership of the Company and by the applicable tax laws which are in effect at the time such carryforwards can be utilized.

Note 8 – Supplemental Cash Flow Information

No amounts were paid for interest or income taxes during the years ended December 31, 2025, or 2024.

PARK VIDA GROUP, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2025, and 2024

Note 9 – Subsequent Events

The Company evaluated its December 31, 2025, financial statements for subsequent events through the date the financial statements were issued and is unaware of any subsequent events that would require recognition or disclosure in its financial statements.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Jay Blackmore certify that:

1. I have reviewed this Disclosure Statement for Park Vida 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.

April 15, 2026 [Date]

/s/ Jay Blackmore [CEO's Signature]

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

Principal Financial Officer:

I, Jay Blackmore certify that:

1. I have reviewed this Disclosure Statement for Park Vida 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.

April 15, 2026 [Date]

/s/ Jay Blackmore [CFO's Signature]

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