

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

ALLDIGITAL HOLDINGS, INC.
A Nevada Corporation
PO Box 26496
Scottsdale, AZ 85255
Company Telephone: 602 793 8058
Company Email: rhonda@smallcapcompliance.com
SIC Code: 5531

Annual Report

For the Period Ending: December 31, 2025

(the "Reporting Period")

As of December 31, 2025, the number of shares outstanding of our Common Stock was: 39,254,959

As of September 30, 2025, the number of shares outstanding of our Common Stock was: 39,254,959

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: No:

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes:

August 4, 2006 to August 24, 2011	Aftermarket Enterprises, Inc.
August 24, 2011 to Present	Alldigital Holdings, Inc.

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

None

Current State and Date of Incorporation or Registration: Nevada, August 4, 2006

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

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

SEC suspension of trading from March 16, 2020 to March 27, 2020.

The Commission temporarily suspended trading in the company's securities because of questions regarding the adequacy and accuracy of information about the company. The order was entered pursuant to Section 12(k) of the Securities Exchange Act of 1934 (Exchange Act).

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

None

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

7339 E. Williams Drive
Unit 26496
Scottsdale, AZ 85255

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

Check box 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:

On November 21, 2024, the Eighth Judicial Court, Clark County, Nevada, entered an order appointing a custodian for ADGL. Small Cap Compliance, LLC was appointed Custodian. Rhonda Keaveney is the sole owner of Small Cap Compliance, LLC. The custodianship was terminated on February 26, 2025.

2) Security Information

Transfer Agent

Name: Colonial Stock Transfer
Phone: 832.843.8803
Email: dancarter@colonialstock.com
Address: 7840 S 700 E, Sandy, UT 84070

Is the Transfer Agent registered under the Exchange Act?² Yes: No:

Publicly Quoted or Traded Securities

Trading symbol: ADGL
Exact title and class of securities outstanding: Common Stock
CUSIP: 01677T106
Par or stated value: \$0.001

Total shares authorized: 1,000,000,000 as of date: December 31, 2025
Total shares outstanding: 39,254,959 as of date: December 31, 2025
Number of shares in the Public Float³: 11,881,862 as of date: December 31, 2025

Total number of shareholders of record: 116 as of date: December 31, 2025

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

Trading symbol:	ADGL	
Exact title and class of securities outstanding:	Series A Convertible Preferred Stock	
Par or stated value:	\$0.001	
Total shares authorized:	5,000,000	as of date: December 31, 2025
Total shares outstanding:	200,000	as of date: December 31, 2025
Total number of shareholders of record:	1	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.

All outstanding shares of Common Stock are of the same class and have equal rights and attributes. The holders of Common Stock are entitled to one vote per share on all matter submitted to a vote of stockholders of the Company. All stockholders are entitled to share equally dividends, if any, as may be declared from time to time by the Board of Directors out of funds legally available. In the event of liquidation, the holders of Common Stock are entitled to share ratably in all assets remaining after payment of all liabilities. The stockholders do not have cumulative or preemptive rights.

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

The Company has authorized 5,000,000 shares of Series A Convertible Preferred Stock. Each share of Convertible Series A Preferred Stock is convertible into 1,000 shares of common stock. In addition, the Convertible Series A Preferred Stock has voting privileges of 1,000 votes per one share of Series A. The Convertible Series A Preferred Stock is not entitled to any dividends.

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

Section 13 Super Majority Votes: Motions on the following issues shall require the vote of at least fifty one percent (51%) of the Stockholders to carry:

- A. Amending these By-Laws;
- B. Capital Contributions;
- C. Removal of the Director or any Officer;
- D. Issuing New Shares of stock;
- E. Issuing New Classes of Shares;
- F. Terminating or rejecting the defense or indemnity of any Director, Officer, agent, or employee; and
- G. Terminating, Dissolving, or winding down the business affairs of the Corporation or liquidating more than half of the assets and property of the Corporation.

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.

The Company has not made any material modifications to rights of holders of the Company's securities during this reporting period.

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares

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

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

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.

Shares Outstanding <u>Opening Balance:</u> Date <u>01/01/24</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Common: 39,254,959 Preferred: 0									
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
12/17/2024	New Issuance	60,000	Preferred A Shares	\$.001	No	Small Cap Compliance, LLC/Rhonda Keaveney	Custodian Services	Restricted	Rule 144
3/14/25	New Issuance	140,000	Preferred A Shares	\$.001	No	Small Cap Compliance, LLC/Rhonda Keaveney	Debt paid on behalf of company	Restricted	Rule 144
Shares Outstanding <u>Opening Balance:</u> Date <u>13/31/26</u>									
Common: 39,254,959 Preferred: 200,000									

B. Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer’s equity securities.

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: (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 (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)

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

4) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. In answering this item, please include the following:

A. Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)

No operations

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

None

C. Describe the issuers’ principal products or services.

The Company has no products or services.

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

The company rents an executive suite in Scottsdale, Arizona. There are no lease terms, the suite is rented upon request.

6) Company Insiders (Officers, Directors, and Control Persons)

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 (List common, preferred, warrants and options separately)	Share type/class	Ownership Percentage of Class Outstanding (Undiluted)	Control Person
Small Cap Compliance, LLC/	More than 5%	Scottsdale AZ	200,000	Preferred A Stock	100%	Rhonda Keaveney
Rhonda Keaveney	Officer/Director	Scottsdale AZ	0			
Donald Harris	More than 5%	Fort Lauderdale, FL	3,932,954	Common Stock	10%	
Kristen Summers & William Lang Co Trustees	More than 5%	Coto de Caza, CA	6,214,028	Common Stock	15%	Kirsten Summers William Lang
Michael Linos	More than 5%	Trabuco Canyon, CA	6,150,000	Common Stock	15%	
Timothy Napoleon	More than 5%	Orange, CA	5,000,000	Common Stock	7.85%	
Stephen James Smith Trust DTD 10/24/02	More than 5%	Santa Ana, CA	6,076,115	Common Stock	15%	Stephen James Smith

7) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

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);

N/A

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

N/A

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;

N/A

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

N/A

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

N/A

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.

N/A

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.

N/A

8) Third Party Providers

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

Securities Counsel

Name: Allen Tucci

Firm: McNees Wallace & Nurick, LLC
Address 1: 426 W. Lancaster Ave
Address 2: Suite 110
Philadelphia, PA 19333
Phone: 484.329.8046
Email: atucci@mcneeslaw.com

Accountant or Auditor

Name: Rachel Boulds, CPA
Firm:
Address 1: 6371 S. Glenoaks Street
Address 2: Murray, UT 84107
Phone: 801-230-3945
Email: rachelbouldscpa@hotmail.com

Investor Relations

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

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:
Nature of Services:
Address 1:
Address 2:
Phone:
Email:

9) Disclosure & Financial Information

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

Name: Rhonda Keaveney
Title: CEO
Relationship to Issuer: Officer/Director

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: Rachel Boulds, CPA
Title: CPA
Relationship to Issuer: Accountant
Describe the qualifications of the person or persons who prepared the financial statements: CPA

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

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

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.

I, Rhonda Keaveney, certify that:

1. I have reviewed this 2025 Annual Disclosure Statement for Alldigital Holdings, 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

/s/ Rhonda Keaveney

Principal Financial Officer:

I, Rhonda Keaveney, certify that:

1. I have reviewed this 2025 Annual Disclosure Statement for Alldigital Holdings, 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

/s/ Rhonda Keaveney

ALLDIGITAL HOLDINGS, INC.
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ALLDIGITAL HOLDINGS, INC.
BALANCE SHEETS
(Unaudited)

	December 31, 2025	December 31, 2024
<u>ASSETS</u>		
Current Assets:		
Cash	\$ —	\$ —
Total Assets	<u>\$ —</u>	<u>\$ —</u>
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
Current Liabilities:		
Accrued liabilities	\$ —	\$ 617,829
Deferred revenue	—	52,087
Other current liabilities	—	53,599
Notes payable	—	2,218,461
Due to a related party	6,448	14,073
Total Current Liabilities	<u>6,448</u>	<u>2,956,049</u>
Commitments and contingencies	—	—
Stockholders' Deficit:		
Preferred stock, \$0.001 par value; 5,000,000 shares authorized; no shares issued and outstanding		
Series A Preferred stock, \$0.001 par value; 5,000,000 shares authorized; 200,000 and 60,000 shares issued and outstanding, respectively	200	60
Common stock, \$0.001, par value; 90,000,000,000 shares authorized, 38,254,959 shares issued and outstanding, respectively	38,255	38,255
Additional paid-in capital	4,993,882	4,979,322
Accumulated deficit	<u>(5,038,785)</u>	<u>(7,973,686)</u>
Total Stockholders' Deficit	<u>(6,448)</u>	<u>(2,956,049)</u>
Total Liabilities and Stockholders' Deficit	<u>\$ —</u>	<u>\$ —</u>

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

ALLDIGITAL HOLDINGS, INC.
STATEMENTS OF OPERATIONS
(Unaudited)

	For the Years Ended December 31,	
	2025	2024
Operating Expenses:		
General and administrative expenses	\$ 7,075	\$ 14,073
Total operating expenses	<u>7,075</u>	<u>14,073</u>
Loss from operations	<u>(7,075)</u>	<u>(14,073)</u>
Other income:		
Gain on debt write off	2,941,976	—
Total other income	<u>2,941,976</u>	<u>—</u>
Net income (loss) before income taxes	2,934,901	(14,073)
Income tax expense	<u>—</u>	<u>—</u>
Net income (loss)	<u>\$ 2,934,901</u>	<u>\$ (14,073)</u>
Income (loss) per share— basic	<u>\$ 0.08</u>	<u>\$ (0.00)</u>
Income (loss) per share—diluted	<u>\$ 0.01</u>	<u>\$ —</u>
Weighted average shares – basic	<u>38,254,959</u>	<u>38,254,959</u>
Weighted average shares - diluted	<u>238,254,959</u>	<u>—</u>

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

ALLDIGITAL HOLDINGS, INC.
STATEMENT OF CHANGES IN STOCKHOLDERS' DEFICIT
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(Unaudited)

	Series A Preferred Stock		Common Stock		Additional Paid in Capital	Accumulated Deficit	Total Stockholders' Deficit
	Shares	Amount	Shares	Amount			
Balance at December 31, 2023	—	—	38,254,959	38,255	4,979,382	(7,959,613)	(2,941,976)
Shares issued for services – related party	60,000	60	—	—	(60)	—	—
Net loss	—	—	—	—	—	(14,073)	(14,073)
Balance at December 31, 2024	60,000	60	38,254,959	38,255	4,979,322	(7,973,686)	(2,956,049)
Shares issued for debt – related party	140,000	140	—	—	14,560	—	14,700
Net income	—	—	—	—	—	2,934,901	2,934,901
Balance at December 31, 2025	<u>200,000</u>	<u>\$ 200</u>	<u>38,254,959</u>	<u>\$38,255</u>	<u>\$4,993,882</u>	<u>\$(5,038,785)</u>	<u>\$ (6,448)</u>

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

ALLDIGITAL HOLDINGS, INC.
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Years Ended December 31,	
	2025	2024
Cash flows from operating activities:		
Net income (loss)	\$ 2,934,901	\$ (14,073)
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Gain on debt write off	(2,941,976)	—
Net cash used in operating activities	(7,075)	(14,073)
Cash flows from financing activities:		
Cash advance – related party	7,075	14,073
Net cash provided by financing activities	7,075	14,073
Net change in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	\$ —	\$ —

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

ALLDIGITAL HOLDINGS, INC.
Notes to the Unaudited Financial Statements
December 31, 2025

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

AllDigital Holdings, Inc. (the “Company” or “ADGL”) was incorporated in the state of Nevada on August 4, 2006 under the name of Aftermath International, Inc. The Company amended its Articles of Incorporation and changed its name to AllDigital Holdings, Inc. on August 24, 2011. ADGL was in the business of engineering software and hardware, filed its last 10-Q in 2015, and Form 15 to suspend its duty to file financials reports in 2016.

On November 21, 2024, the Eighth Judicial District Court, Clark County, Nevada entered an order appointing Small Cap Compliance, LLC as custodian for ADGL. Rhonda Keaveney is the sole owner of Small Cap Compliance, LLC (“SCC”). The court terminated the custodianship on February 26, 2025.

The Company is moving in a new direction, and we have a limited history of performance. As of this time, and for the remainder of this fiscal year, the Company plans to focus on implementing a business plan or merging with an existing company.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Company have been prepared in accordance with United States generally accepted accounting principles (“US GAAP”) and are reported in United States dollars.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Concentration of credit risk

The Company maintains cash with various major financial institutions. The Company performs periodic evaluations of the relative credit standing of these institutions. To reduce risk, the Company performs credit evaluations of its customers and maintains reserves when necessary for potential credit losses.

Cash and cash equivalents

We consider all highly liquid securities with original maturities of three months or less when acquired to be cash equivalents. There were no cash equivalents as of December 31, 2025 and 2024.

Stock-based Compensation

We account for equity-based transactions with employees and non-employees under the provisions of ASC 718, Compensation - Stock Compensation, which establishes that equity awards issued to employees and non-employees for services are valued at the grant date fair value of the equity award. An expense is recognized over the requisite service or vesting period. The fair value of stock options issued as compensation shall be estimated by using a valuation technique or model that complies with the measurement objective, as described in ASC 718.

Fair Value of Financial Instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification (“Paragraph 820-10-35-37”) to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accordance with US GAAP and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

Level 1: Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2: Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.

Level 3: Pricing inputs that are generally unobservable inputs and not corroborated by market data.

The carrying amount of the Company’s financial assets and liabilities, such as accrued expenses, approximate their fair value because of the short maturity of those instruments. The Company’s accruals and notes payable approximates the fair value of such instruments based upon management’s best estimate of interest rates that would be available to the Company for similar financial arrangements at December 31, 2024.

Income Taxes

The Company follows Section 740-10-30 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the fiscal year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the fiscal years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the Statements of Income in the period that includes the enactment date.

The Company follows section 740-10-25 of the FASB Accounting Standards Codification (“Section 740-10-25”) with regards to uncertainty income taxes. Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no adjustments to its liabilities for unrecognized income tax benefits according to the provisions of Section 740-10-25.

Net Income (Loss) Per Common Share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. The weighted average number of common shares outstanding and potentially outstanding common shares assumes that the Company incorporated as of the beginning of the first period presented. As of December 31, 2024, the Company’s diluted loss per share is the same as the basic loss per share, as the inclusion of any potentially dilutive shares would have had an anti-dilutive effect due to the Company generating a loss.

Recent Accounting Pronouncements

The Company has implemented all applicable accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

NOTE 3 - GOING CONCERN

The accompanying unaudited financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has no revenue and has an accumulated deficit as of December 31, 2025. The Company requires capital for its contemplated operational activities. The Company’s ability to raise additional capital through the future issuances of common stock is unknown. The obtainment of additional financing, the successful development of the Company’s contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. These conditions and the ability to successfully resolve these factors raise substantial doubt about the Company’s ability to continue as a going concern. The unaudited financial statements of the Company do not include any adjustments that may result from the outcome of these uncertainties.

NOTE 4 - LIABILITIES

During the year ended December 31, 2025, the Company wrote off \$2,941,976 of its liabilities as timed-barred debt, resulting in a gain of \$2,941,976.

NOTE 5 – PREFERRED STOCK

The Company has authorized 10,000,000 shares of Preferred Stock, 5,000,000 of which are designated Series A Convertible preferred stock. Each share of Series A Convertible Preferred Stock is convertible into 1,000 shares of common stock. In addition, the Series A Convertible Preferred Stock has voting privileges of 1,000 votes per one share of Series A. The Series A Convertible Preferred Stock is not entitled to any dividends.

NOTE 6 – RELATED PARTY TRANSACTIONS

During the year ended December 31, 2024, SCC advanced the Company \$14,073 to pay for general operating expenses.

On December 14, 2024, the Company issued 60,000 shares of Preferred A stock to SCC for custodial services.

On March 14, 2025, the Company issued 140,000 shares of Series A Convertible preferred stock to SCC, to settle \$14,700 of debt.

During the year ended December 31, 2025, SCC advanced the Company \$7,075 to pay for general operating expenses.

As of December 31, 2025, the Company owes SCC \$6,448 for cash advances.

NOTE 7 – INCOME TAX

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carry forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment. The Company is using the U.S. federal income tax rate of 21%.

The provision for Federal income tax consists of the following December 31:

	<u>2025</u>	<u>2024</u>
Federal income tax benefit attributable to:		
Current Operations	\$ 616,000	\$ (3,000)
Change in valuation allowance	616,000	3,000
Net provision for Federal income taxes	<u>\$ —</u>	<u>\$ —</u>

The cumulative tax effect at the expected rate of 21% of significant items comprising our net deferred tax amount is as follows:

	<u>2025</u>	<u>2024</u>
Deferred tax asset attributable to:		
Net operating loss carryover	\$ 1,058,000	\$ 1,674,000
Less: valuation allowance	(1,058,000)	(1,674,000)
Net deferred tax asset	<u>\$ —</u>	<u>\$ —</u>

At December 31, 2025, the Company had net operating loss carry forwards of approximately \$1,058,000 that may be offset against future taxable income. No tax benefit has been reported in the December 31, 2025 or 2024 financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards for Federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carry forwards may be limited as to use in future years.

ASC 740, Income Taxes, provides guidance on the accounting for uncertainty in income taxes recognized in a company's financial statements. ASC 740 requires a company to determine whether it is more likely than not that a tax position will be sustained upon examination based upon the technical merits of the position. If the more-likely-than-not threshold is met, a company must measure the tax position to determine the amount to recognize in the financial statements.

The Company includes interest and penalties arising from the underpayment of income taxes in the statements of operations in the provision for income taxes. As of December 31, 2025, the Company had no accrued interest or penalties related to uncertain tax positions.

NOTE 8 – SUBSEQUENT EVENTS

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the unaudited financial statements were issued and has determined that there are no material subsequent events to disclose in these unaudited financial statements.