

**Powerstorm Holdings, Inc.**  
221 W 9th St, Suite # 162, Wilmington, DE 19801  
+13022155514  
<https://psto.info/>  
[ampru2@psto.info](mailto:ampru2@psto.info)

## Quarterly Report

For the period ending March 31, 2026 (the “Reporting Period”)

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

27,492,190 as of March 31, 2026 (Current Reporting Period Date or More Recent Date)

27,492,190 as of December 31, 2025 (Most Recent Completed Fiscal Year- End)

### **Shell Status**

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

Yes:  No:

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

Yes:  No:

### **Change in Control**

Indicate by check mark whether a Change in Control<sup>5</sup> of the company has occurred during this reporting period:

Yes:  No:

### **Shell Status Determination:**

The Company does not meet the definition of a “shell company” under Securities Act Rule 405 and Securities Exchange Act Rule 12b-2.

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<sup>5</sup> “Change in Control” shall mean any events resulting in:

- (i) Any “person” (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the “beneficial owner” (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company’s then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company’s assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

The Company has substantive assets, ongoing operations, and established business activities that distinguish it from a blank-check or shell entity.

During Q1 2026, the Company conducted substantive business operations including:

- Deployed agentic AI infrastructure supporting deal origination, platform development, and operational execution;
- Executed core deliverables under the Infinity IPO Vendor Services Agreement, including institutional investor materials production and automated outreach workflows;
- Finalized structural refinements to the Luxembourg RAIF compartment architecture and compliance frameworks across European and U.S. capital markets;
- Conducted research and development related to platform infrastructure, deal origination workflows, and institutional investor materials;
- Completed SEC/PCAOB audit readiness documentation and ongoing governance and compliance administration;
- Initiated pursuit of institutional financing relationships and origination opportunities with counterparties independent of the previously disclosed NOTUS transaction;
- Issued corporate press releases and maintained digital investor relations infrastructure, including website content and OTC Markets disclosure compliance.

These activities reflect continued operational execution consistent with the Company's business model.

**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.

Powerstorm Holdings Inc. (the "Company" "we" "us" "our" or "Powerstorm") was originally formed as Powerstorm Capital Corp on October 10, 2011, with its address at 31244 Palos Verdes Dr. W, Ste. 245, Rancho Palos Verdes, CA 90275.

On February 25, 2015 the Company changed its name to Powerstorm Holdings Inc., with its address at 8 The Green, STE B, Dover, Delaware, 19901.

On January 1, 2023, the Company relocated to 8 The Green, Ste 300, Dover, Delaware, 19901.

On November 22, 2023, the Company relocated to 221 W 9th St, Suite #162, Wilmington, DE 19801.

Current State and Date of Incorporation or Registration: Delaware, October 10, 2011

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 or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

N/A

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

N/A

Address of the issuer's principal executive office:

221 W 9th St, Suite #162, Wilmington, DE 19801

Address of the issuer's principal place of business:

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

Note: The company's principal operations are executed remotely. The Wilmington, DE address serves as the registered business and contact address. No physical office location is actively used for daily operations at this time.

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:

N/A

## 2) Security Information

### **Transfer Agent**

Name: VStock Transfer, LLC  
Phone: (212) 828-8436  
Email: action@vstocktransfer.com  
Address: 18 Lafayette Place, Woodmere, NY 11598

### **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:	PSTO	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	73938H106	
Par or stated value:	\$0.001	
Total shares authorized:	300,000,000	as of date: March 31, 2026
Total shares outstanding:	27,492,190	as of date: March 31, 2026
Total number of shareholders of record:	55	as of date: March 31, 2026

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

N/A

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

*The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

Exact title and class of security outstanding:	Preferred Stock	
Par or stated value:	\$0.01	
Total shares authorized:	5,000,000	as of date: March 31, 2026
Total shares outstanding:	0	as of date: March 31, 2026
Total number of shareholders of record:	0	as of date: March 31, 2026

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

N/A

### **Security Description:**

*The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:*

1. For **common equity**, describe any dividend, voting and preemption rights.

- All outstanding shares of Common Stock are of the same class and have equal rights.
- Voting: One vote per share on all matters submitted to shareholders.
- Dividends: Entitled to share equally in dividends, if and when declared by the Board, from legally available funds.
- Preemption: No cumulative or preemptive rights.
- Liquidation: Entitled to share ratably in assets remaining after all liabilities are satisfied.

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

- The Preferred Stock is authorized but not issued.
- May be issued in one or more series as determined by the Board of Directors.
- The Board has discretion to set terms for each series, including dividend rights, voting rights, conversion features, liquidation preferences, redemption, and sinking fund provisions.
- No Preferred Stock is currently outstanding.

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

None beyond those described above. All rights are governed by applicable Delaware corporate law and the Company's Articles of Incorporation and Bylaws.

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. No modifications to shareholder rights occurred during the reporting period.

Securities offering disclaimer:

This disclosure statement does not constitute an offer to sell or a solicitation of an offer to buy any securities.

### **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)

**Example:** A company with a fiscal year end of December 31<sup>st</sup> 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

Shares Outstanding <u>Opening Balance:</u> Date: January 1, 2024 Common: 27,492,190 Preferred: 0			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to.  ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
Shares Outstanding on Date of This Report: 27,492,190 <sup>(1)</sup> <u>Ending Balance:</u> Date: March 31, 2026 Common: 27,492,190 Preferred: 0									

### Capital Structure and Contractually Committed Share Reversal

Pursuant to demerger agreements dated December 31, 2023 with Infinity Supply B.V. and Northern Lights Impact Inc., a total of 3,237,831.50 shares held by Stay True LLC are contractually committed for return and cancellation. These shares are currently frozen: they carry no voting rights, no dividend entitlement, and are excluded from the Company's outstanding share count for all substantive purposes.

These shares remain recorded as outstanding in the transfer agent's records as of March 31, 2026. The Board reaffirmed this freeze status via resolution dated June 9, 2025 and again on April 1, 2026.

Upon cancellation of these shares, the Company's issued and outstanding share count will be reduced accordingly, and pro rata ownership percentages will adjust for all remaining shareholders.

### B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>6</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)

**Total Outstanding Balance:** 0

**Total Shares:**

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

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

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on [www.OTCMarkets.com](http://www.OTCMarkets.com).

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

Powerstorm Holdings Inc. (OTC: PSTO) is developing a hybrid cross-border capital formation and origination platform targeting the European mid-market financing gap (€20M–€125M). The platform combines U.S. public-company transparency and reporting standards with a Luxembourg Reserved Alternative Investment Fund (RAIF) execution layer for institutional capital deployment.

##### Platform Model

The Company's role includes origination oversight, structuring, and compliance coordination across European and U.S. capital markets. Sector focus includes renewables, digital infrastructure, deep tech, defense technology, and resilient infrastructure.

Origination activities are conducted through Infinity IPO, a related-party entity owned and managed by the Company's CEO, under an executed Vendor Services Agreement. All commercial arrangements between the Company and Infinity IPO are disclosed as related-party transactions. Platform operations are supported by agentic AI infrastructure deployed for deal origination, investor materials production, and operational workflows.

The Company's revenue model combines fee-for-service arrangements with carried interest participation upon activation of fund compartments.

##### Luxembourg Execution Layer

The RAIF umbrella structure — with segregated, asset-isolated compartments for well-informed institutional investors — is currently in structuring. Regulated service providers including an authorized AIFM, administrator, and custodian have been identified. Formal engagement is subject to completion of the anchor investment round. No fund entities have been formed to date.

<sup>6</sup> 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.

Each compartment is designed as a ring-fenced vehicle combining Luxembourg alternative fund regulation with U.S. public-company reporting standards.

### **Operational Infrastructure**

The Company manages platform development through:

- Legal and financial structuring in preparation for engagement with licensed Luxembourg and U.S. professionals
- Governance and compliance administration, including SEC/PCAOB audit readiness
- Platform management, deal origination workflows, and investor relations coordination

Regulated functions will be delegated to authorized third-party administrators, legal counsel, and auditors. The Company has not yet generated revenue. Platform activation and revenue generation are dependent on completion of an institutional anchor investment and formation of the fund structure.

### **MD&A – Capital Formation and Operations**

#### **R&D / Platform Development:**

During Q1 2026, the Company's operational focus continued on development of its structured-fund platform, cross-border compliance architecture, and institutional capital formation capabilities. These activities include legal structuring, regulatory alignment, governance design, technology infrastructure including agentic AI deployment, and the creation of institutional-grade documentation and processes.

Consistent with the reclassification adopted in the amended 2025 annual financial statements, management continues to classify the majority of operating expenses as Research & Development ("R&D") expense, reflecting the nature of the Company's platform and product development activities during this pre-revenue stage.

#### **NOTUS Transaction Status:**

On September 30, 2025, the Company executed definitive agreements with Notus Luxemburg Holding S.à r.l., consisting of:

- Share Subscription Agreement for \$1,500,000 (5,000,000 restricted common shares at \$0.30 per share);
- Services Agreement for platform structuring support; and
- Warrant Agreement for 1,000,000 four-year warrants exercisable at \$0.75 per share.

As of March 31, 2026, NOTUS has not fulfilled its payment obligations under the executed agreements. On March 23, 2026, the Company delivered a final notice to NOTUS confirming the agreements remain in full force and effect under their governing Delaware law. The notice period expired without cure.

The Company has preserved its enforcement position and maintains that all rights and remedies under the agreements — including but not limited to the \$1,500,000 in principal — are expressly reserved. The Company will update shareholders as circumstances warrant.

No revenue, assets, or liabilities have been recorded in connection with the NOTUS agreements. The Company is advancing its platform development independently and pursuing institutional financing relationships and origination opportunities with counterparties independent of the NOTUS transaction.

#### **Infinity IPO Relationship:**

The Company works with Infinity IPO for deal-origination oversight and transaction preparation under a Vendor Services Agreement. Infinity IPO is a related party entity under common control with the Company's majority shareholder but operates independently with its own client base and separate operations. Services include deal origination, institutional investor materials production, market intelligence, CRM administration, business development support, and agentic AI infrastructure supporting platform operations and operational workflows. The quarterly fee is \$12,500, accrued and deferred until the Company receives institutional funding. All arrangements are conducted on arm's-length terms.

At March 31, 2026, the cumulative payable to Infinity IPO was \$48,000 (\$35,500 carried from 2025 plus \$12,500 accrued for Q1 2026).

## Q1 2026 Reporting Period Activities:

During the quarter ended March 31, 2026, the Company:

- Continued development of its cross-border capital formation platform, including refinement of the RAIF compartment architecture, compliance frameworks, and AIFM engagement preparations;
- Completed design and documentation of the RAIF structure, with AIFMs identified and shortlisted for formal engagement upon anchor confirmation;
- Updated and refined the Company's business and financial plan in alignment with current platform development objectives and institutional capital formation strategy;
- Continued deal origination and investor engagement activities through Infinity IPO, independent of the previously disclosed NOTUS transaction;
- Delivered a final notice to NOTUS and preserved its enforcement position under the executed agreements;
- Deployed agentic AI infrastructure supporting deal origination, investor materials production, and operational workflows;
- Conducted R&D activities related to platform infrastructure, governance design, and institutional documentation;
- Completed SEC/PCAOB audit readiness documentation and maintained ongoing governance and compliance administration;
- Issued a corporate press release and maintained digital investor relations infrastructure and OTC Markets disclosure compliance.

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

N/A

C. Describe the issuers' principal products or services.

## Capital Formation Model – Core Services

Powerstorm's operating framework consists of integrated workflow services supporting the creation and administration of regulated cross-border investment vehicles:

- **Origination** – Identifying and screening mid-sized European enterprises across renewables, digital infrastructure, deep tech, defense technology, and resilient infrastructure, conducted through Infinity IPO under a related-party arrangement.
- **Transaction Readiness** – Coordinating legal, regulatory, and capital-structuring documentation to ensure compliance with cross-border requirements.
- **SPV Formation and Management** – Overseeing the formation and administration of Luxembourg SCSp or related entities under the RAIF umbrella.
- **Capital Formation Support** – Structuring investor participation through the Company's U.S. public-company platform, including evaluation of applicable exemption frameworks for co-investment access.
- **Ongoing Oversight** – Providing governance coordination, audit alignment, and investor reporting through the investment lifecycle.

## Revenue Model

The Company's business model is based on:

- Structuring and onboarding fees (activation fees per compartment)
- Annual management and administration fees
- Performance-based incentives (carried interest participation)
- Equity-linked instruments (e.g., warrants), subject to deal terms

No revenue has been generated to date.

## Disclaimer:

Powerstorm Holdings Inc. does not act as a broker-dealer, does not provide investment advice, and does not manage client portfolios. Activities are structured to comply with applicable securities laws.

## 5) Issuer's Facilities

*The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.*

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The Company currently operates remotely to prioritize capital allocation toward platform development, with plans to establish additional operational presence as capital formation activities scale.

The company maintains a registered corporate address located at: 221 W 9th St, Suite #162, Wilmington, DE 19801. This address is used for official correspondence and legal purposes.

## 6) All Officers, Directors, and 5% Beneficial Owners of the Company

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

If any insiders listed are corporate shareholders or entities, provide the 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.*

<b>Names of All Officers, Directors and Control Persons</b>	<b>Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)</b>	<b>Residential Address (City / State Only)</b>	<b>Number of shares owned</b>	<b>Share type/class</b>	<b>Ownership Percentage of Class Outstanding</b>	<b>Names of control person(s) if a corporate entity</b>
<u>Ana-Maria Pruteanu</u>	<u>Director/Chief Executive Officer</u>	<u>Beverly Hills, CA</u>	<u>17,841,785</u>	<u>Common Stock</u>	<u>64.90%</u>	<u>17,841,785 shares held by Stay True LLC</u>
<u>Loredana Gutiu</u>	<u>Chief Financial Officer</u>	<u>Québec City, QC, Canada</u>	<u>213,870</u>	<u>Common Stock</u>	<u>0.78%</u>	
<u>Stay True LLC</u>	<u>Owner of more than 5%</u>	<u>Colorado LLC</u>	<u>17,841,785</u>	<u>Common Stock</u>	<u>64.90%</u>	<u>Ana-Maria Pruteanu</u>
<u>Keymedia Management (Hong Kong)</u>	<u>Owner of more than 5%</u>	<u>Hong Kong</u>	<u>4,609,797</u>	<u>Common Stock</u>	<u>16.76%</u>	<u>Mike Freni</u>

<u>Keymedia Management Ltd</u>	<u>Owner of more than 5%</u>	<u>Rancho Palos Verdes CA, USA</u>	<u>1,288,761</u>	<u>Common Stock</u>	<u>4.68%</u>	<u>Mike Freni</u>
<u>Mike Freni</u>	<u>Owner of more than 5%</u>	<u>Rancho Palos Verdes CA, USA</u>	<u>326,793</u>	<u>Common Stock</u>	<u>1.19%</u>	

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://www.OTCIQ.com) to update your company profile.

## 7) Legal/Disciplinary History

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

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

NO

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;

NO

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;

NO

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

NO

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.

NO

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.

NO

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject.

Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None. The issuer is not currently involved in any material legal proceedings, and no such proceedings are known to be contemplated by governmental authorities.

### 8) Third Party Service Providers

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

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

#### Securities Counsel

Name: Jessica Haggard, Esq.  
Firm: ANTHONY, LINDER & CACOMANOLIS, PLLC  
Address 1: 1700 Palm Beach Lakes Blvd., Suite 820  
Address 2: West Palm Beach, FL 33401  
Phone: (561) 514-0936  
Email: JHaggard@ALCLaw.com

#### Accountant

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### Investor Relations

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### *All other means of Investor Communication:*

X (Twitter): \_\_\_\_\_  
Discord: \_\_\_\_\_  
LinkedIn: \_\_\_\_\_  
Facebook: \_\_\_\_\_  
[Other ]: \_\_\_\_\_

#### Other Service Providers

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

Name: \_\_\_\_\_  
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: Ana-Maria Pruteanu  
Title: Chief Executive Officer  
Relationship to Issuer: Officer

Name: Loredana Gutiu  
Title: Chief Financial Officer  
Relationship to Issuer: Principal Financial Officer

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

- IFRS  
 U.S. GAAP

C. The following amended financial statements were prepared by (name of individual):

Name: Loredana Gutiu  
Title: Chief Financial Officer  
Relationship to Issuer: Principal Financial Officer

Describe the qualifications of the person or persons who prepared the amended financial statements:<sup>5</sup> Corporate accountant with international experience in financial reporting, compliance, and corporate governance.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity);
- Financial Notes

### **Financial Statement Requirements:**

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable." Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

## 10) Issuer Certification

*Principal Executive Officer:*

<sup>5</sup> The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

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, Ana-Maria Pruteanu, certify that:

1. I have reviewed this Disclosure Statement for Powerstorm 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 amended 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/Ana-Maria Pruteanu [CEO's Signature]

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

*Principal Financial Officer:*

I, Loredana Gutiu, certify that:

1. I have reviewed this Disclosure Statement for Powerstorm 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 amended 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/Loredana Gutiu [CFO's Signature]

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

**POWERSTORM HOLDINGS INC**

**FINANCIAL STATEMENTS AS OF MARCH 31, 2026 & 2025**

**(UNAUDITED)**

The accompanying unaudited financial statements of Powerstorm Holdings Inc. for the quarters ended March 31, 2026 and 2025 have been prepared on a going concern basis in accordance with generally accepted accounting principles in the United States ("U.S. GAAP").

The financial statements were prepared under Management's direction and supervision in accordance with U.S. GAAP and reflect all adjustments (consisting only of normal recurring adjustments) which are, in the opinion of Management, necessary for a fair presentation of the financial position and results of operations for the interim periods presented.

To the best of Management's knowledge, the information contained in these financial statements is accurate and complete. However, these financial statements have not been audited.

*/s/ Loredana Gutiu*  
*Chief Financial Officer*  
*Powerstorm Holdings Inc.*

Date: April 15, 2026

<b>Powerstorm Holdings Inc Balance Sheet</b>	<b>Mar.31, 2026</b>	<b>Mar.31, 2025</b>
<b>Assets:</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$53	\$85
Accounts receivable, net		
Total current assets	\$53	\$85
Other Assets	\$9,060	\$-
Security Deposits	\$-	\$-
Capital assets, net	\$-	\$9,060
<b>Total Assets</b>	<b>\$9,114</b>	<b>\$9,145</b>
<b>Liabilities and stockholders' equity (deficit)</b>		
Current Liabilities		
Accounts payable and accrued liabilities	\$282,110	\$72,972
Total Current Liabilities	\$282,110	\$72,972
Long-Term Liabilities		
Loans payable, related party, net	\$30,329	\$30,099
Capital lease obligation, current	\$-	\$-
Convertible notes payable	\$-	\$-
Total Long-Term Liabilities	\$30,329	\$30,099
<b>Total Liabilities</b>	<b>\$312,439</b>	<b>\$103,071</b>
<b>Equity</b>		
<b>Common (Capital) Stock</b>	\$27,492	\$27,492
<b>Contra-Equity — Deferred Compensation</b>	\$-	\$-
<b>Contra-Equity - Common Stock A/R</b>	\$(1,147,531)	\$(1,147,531)
<b>Additional Paid in Capital</b>	\$6,820,386	\$6,820,386
<b>Retained earnings (accumulated deficit)</b>	\$(5,942,434)	\$(5,762,231)
<b>Net Income (loss)</b>	<b>\$(61,238)</b>	<b>\$(32,042)</b>
Total Equity	\$(303,325)	\$(93,926)
<b>Total liabilities and stockholders' equity (deficit)</b>	<b>\$9,114</b>	<b>\$9,145</b>

<b>Powerstorm Holdings Inc Statement of Income</b>	<b>Mar.31, 2026</b>	<b>Mar.31, 2025</b>
<b>Revenue</b>	<b>\$-</b>	<b>\$-</b>
Cost of revenue	\$-	\$-
Gross Margin	\$-	\$-
Operating expenses:		
Research & Development - Platform Development	\$51,548	\$26,840
Selling, general and administrative	\$10,151	\$5,082
Total operating expenses	\$61,698	\$31,922
Net Operating Income	\$(61,698)	\$(31,922)
Other income / expense	\$460	\$(120)
Total other income / expense	\$460	\$(120)
Net Other income / expense	\$460	\$(120)
<b>Net income (loss)</b>	<b>\$(61,238)</b>	<b>\$(32,042)</b>

<b>Powerstorm Holdings Inc Statement of Cash Flows</b>	<b>Mar.31, 2026</b>	<b>Mar.31, 2025</b>
<b>Cash flows from operating activities of continuing operations:</b>		
Net income (loss)	\$(61,238)	\$(32,042)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Accounts Receivable	\$-	\$-
Other current assets	\$-	\$1,100
Accounts payable and accrued liabilities	\$60,957	\$30,200
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$60,957	\$31,300
<b>Net cash provided by operating activities</b>	<b>\$(281)</b>	<b>\$(742)</b>
<b>Cash flows from financing activities:</b>		
Long-Term Liabilities	\$(900)	\$522
Common (Capital) Stock	\$-	\$-
Contra-Equity — Deferred Compensation	\$-	\$-
Additional Paid in Capital	\$-	\$-
Retained Earnings	\$-	\$-
Cumulative Translation Adjustment (CTA)	\$-	\$-
<b>Net cash provided by financing activities</b>	<b>\$(900)</b>	<b>\$522</b>
<b>Net cash increase for period</b>	<b>\$(1,181)</b>	<b>\$(220)</b>
Cash at beginning of period	\$1,234	\$305
<b>Cash at end of period</b>	<b>\$53</b>	<b>\$85</b>

<b>Powerstorm Holdings Inc Statement of Retained Earnings (Statement of Changes in Stockholder's Equity)</b>	<b>Mar.31, 2026</b>	<b>Mar.31, 2025</b>
<b>Retained Earnings</b>	<b>\$(5,942,434)</b>	<b>\$(5,762,231)</b>
Net loss	\$(61,238)	\$(32,042)
Ending Balance		
<b>Retained Earnings</b>	<b>\$(6,003,672)</b>	<b>\$(5,794,273)</b>

**Powerstorm Holdings Inc PSTO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Quarter Ended March 31, 2026**

**NOTE 1 - ORGANIZATION AND NATURE OF THE BUSINESS**

Powerstorm Holdings Inc. (“PSTO” or the “Company”) is developing a cross-border capital formation platform designed to connect European mid-market companies with institutional-grade investment structures using a Luxembourg RAIF (Reserved Alternative Investment Fund) architecture paired with U.S. public-company reporting transparency.

The Company’s business model involves: (i) Deal Origination – Identifying qualified European enterprises in target sectors; (ii) Structuring – Establishing segregated RAIF compartments within the planned Luxembourg umbrella; and (iii) Platform Management – Providing ongoing compliance, governance, and investor reporting. Revenue is derived from structuring fees, administrative retainers, and carried-interest arrangements.

The Company is in the development stage and has not yet generated revenue.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with U.S. GAAP. The Company uses the accrual method of accounting. Revenues are recognized when earned and expenses when incurred, regardless of cash receipt or payment timing.

The Company generated no operating revenues during Q1 2026. Management’s activities focused on continued platform development, alternative deal origination, and compliance and governance infrastructure.

Reclassification of Operating Expenses: Consistent with the reclassification adopted in the Company’s amended 2025 annual financial statements, the majority of operating expenses are classified as Research & Development (“R&D”) expense. This presentation reflects the nature of activities as upfront platform and product development work during the pre-revenue stage. This is a presentation change only and does not affect total operating expenses or net loss.

**NOTE 3 - GOING CONCERN**

The Company’s financial statements are prepared using U.S. GAAP applicable to a going concern, which contemplates the realization of assets and settlement of liabilities in the normal course of business. The Company has incurred recurring losses, has no revenue, and has limited cash resources. These conditions raise substantial doubt about the Company’s ability to continue as a going concern.

Management’s plans to address these conditions include: (1) Pursuing institutional financing relationships and origination opportunities through the Company’s deal origination platform, independent of the previously disclosed NOTUS transaction; (2) Continued financial support from related parties through non-interest-bearing advances as needed; (3) Maintaining operational discipline and cost controls during the platform development stage; and (4) Advancing SEC/PCAOB audit readiness to support future capital market access.

The financial statements do not include adjustments that might result from the outcome of this uncertainty.

**NOTE 4 - LOANS & OTHER NOTES PAYABLES**

Current liabilities at March 31, 2026 include accounts payable consisting primarily of:

- \$111,000 in accrued management compensation (CEO services, FY 2025, payable to Stay True LLC)

- \$45,000 in accrued management compensation (CEO services, Q1 2026, payable to Stay True LLC)
- \$48,000 payable to Infinity IPO (\$35,500 from 2025 + \$12,500 Q1 2026) for deal origination and platform services under Vendor Services Agreement
- Accrued CFO consulting fees (see Note 6)
- Other accrued professional services

The Company also has short-term related party financing from Ana-Maria Pruteanu, the Company's main shareholder and CEO. At March 31, 2026, the CEO loan balance was \$56,203 (non-interest bearing, due on demand).

Long-term liabilities consist of related-party loans that are not expected to be repaid within twelve months. At March 31, 2026, long-term related party loans totaled approximately \$30,329, consisting of loans from Infinity Supply Inc. (\$20,976), Infinity Supply B.V. (\$2,297) and Stay True LLC (\$7,055). Imputed interest under ASC 835-30 is immaterial and has not been recorded.

## **NOTE 5 – OTHER ASSETS**

The Company extended a \$9,060 non-interest-bearing loan to Northern Lights Impact Inc. ("NLI"), a former subsidiary demerged December 31, 2023. The loan has no stated repayment date. Collection is uncertain, and management is assessing whether an allowance for credit loss is warranted under ASC 326.

## **NOTE 6 – RELATED PARTY TRANSACTIONS**

### **Management Compensation – CEO:**

Effective January 1, 2026, the Board approved a Second Amended CEO Compensation Agreement increasing CEO compensation from \$150,000 to \$180,000 per year (\$15,000/month). Compensation is accrued and payable through Stay True LLC, an entity controlled by Ana-Maria Pruteanu, CEO and majority shareholder. During Q1 2026, \$45,000 was accrued (3 months at \$15,000/month), allocated 85% to R&D (\$38,250) and 15% to G&A (\$6,750) based on a documented time allocation analysis of CEO activities.

This increase reflects the expanded scope of CEO responsibilities following the NOTUS transaction engagement, including platform architecture oversight, multi-jurisdictional compliance management, institutional deal origination, and R&D leadership. No prior CEO compensation was disclosed or booked for the period 2020–2024.

The prior compensation structure (\$150,000/year, effective January 1, 2025 per the First Amended Agreement dated April 16, 2025) included milestone-based escalation provisions; none of the milestone triggers were met during the contract period.

### **Management Compensation – CFO:**

Loredana Gutiu serves as the Company's fractional CFO under a consulting arrangement. CFO invoices are denominated in Euros. Total outstanding invoices from Loredana Gutiu (individual) at March 31, 2026 were €11,952 (\$13,449 as per QB FX rate for each invoiced period), comprising €10,377 of prior-period invoices covering November 2024 through December 2025 (including performance bonus invoices dated October 31, 2025 and December 31, 2025) and €1,575 (€828 January + €378 February + €369 March) during Q1 2026.

Case In Direct SRL (entity controlled by Loredana Gutiu) invoicing through October 2024 was fully paid in prior periods and is separately tracked. All CFO compensation is classified under General & Administrative expense.

### **Related Party Loans:**

The Company has non-interest-bearing advances from Ana-Maria Pruteanu (CEO) and related entities. These advances fund ongoing operational expenses during the pre-revenue stage. Repayment is expected upon receipt of external capital. See Note 4 for details.

### **Infinity IPO:**

The Company engages Infinity IPO for deal-origination oversight, market intelligence, and business development support under an executed Vendor Services Agreement. Infinity IPO is a related party entity under common control with the Company's majority shareholder. The quarterly service fee is \$12,500, accrued and deferred until the Company receives institutional funding. At March 31, 2026, the cumulative payable to Infinity IPO was \$48,000. All arrangements are on arm's-length terms.

## **NOTE 7 – STOCKHOLDERS' EQUITY**

As of March 31, 2026:

- Authorized common shares: 300,000,000 (par value \$0.001)
- Authorized preferred shares: 5,000,000 (par value \$0.01); none issued
- Shares outstanding: 27,492,190
- Shares frozen pending cancellation: 3,237,831.50 (per demerger agreements dated December 31, 2023; reaffirmed by Board Resolution dated June 9, 2025 and again on April 1, 2026)

### **Composition of Frozen Shares:**

The 3,237,831.50 frozen shares consist of: (i) 2,831,327.50 shares issued in connection with the Infinity Supply B.V. acquisition and subject to return under the demerger agreement; and (ii) 406,504 shares issued upon conversion of a \$15,000 convertible promissory note with Northern Lights Impact Inc. on December 22, 2023, also subject to return under the demerger. Both share blocks are recorded of record to Stay True LLC pending physical cancellation at VStock Transfer LLC.

### **Contra-Equity – Common Stock Subject to Return:**

The balance sheet includes a contra-equity item of \$(1,147,531) representing the historical issuance value of the shares subject to return under the December 31, 2023 demerger agreements, consisting of \$1,132,531 related to the Infinity Supply B.V. acquisition and \$15,000 related to the Northern Lights Impact Inc. convertible note conversion. The contra-equity presentation reflects that the share issuances will be reversed upon completion of transfer agent cancellation processing; the frozen shares carry no voting, dividend, or economic rights in the interim.

No shares were issued, repurchased, or cancelled during Q1 2026. No stock-based compensation was granted.

## **NOTE 8 – NOTUS TRANSACTION STATUS**

On September 30, 2025, the Company executed definitive agreements with Notus Luxemburg Holding S.à r.l. consisting of: (i) a Share Subscription Agreement for \$1,500,000 (5,000,000 restricted shares at \$0.30/share); (ii) a Services Agreement for platform structuring support; and (iii) a Warrant Agreement for 1,000,000 warrants at \$0.75/share.

As of March 31, 2026, NOTUS has not fulfilled its payment obligations under the executed agreements. On March 23, 2026, the Company delivered a final notice confirming the agreements remain in full force and effect under their governing Delaware law. The notice period expired without cure. The Company has preserved its enforcement position and all rights and remedies under the agreements are expressly reserved.

No revenue, assets, or liabilities have been recorded in connection with the NOTUS agreements. The Company is advancing platform development independently and pursuing institutional financing relationships and origination opportunities independent of the NOTUS transaction.

## **NOTE 9 – COMMITMENTS AND CONTINGENCIES**

The Company has no material commitments or contingencies as of March 31, 2026 other than those disclosed in these notes. Operating expenses are funded through related-party advances on an as-needed basis. The Company has no lease obligations, debt covenants, or material contractual commitments requiring future cash outflows.

## **NOTE 10 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of this filing and has identified the following:

- On April 1, 2026, the Board of Directors ratified the Second Amended CEO Compensation Agreement at \$180,000/year effective January 1, 2026, and reaffirmed the freeze status of 3,237,831.50 shares pending cancellation.
- The Company has preserved its enforcement position with respect to the NOTUS agreements and is pursuing institutional financing relationships and origination opportunities independent of the NOTUS transaction.

No other material subsequent events have been identified that require disclosure or adjustment to these financial statements.