

Food Culture Inc.

63-16 102nd St., Suite CF1,
Rego Park, NY 11374

Company Telephone: (416) 565-5467
Company website: www.foodcultureinc.com
Company Email: IR@foodcultureinc.com

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

45,089,630 as of December 31, 2025 (Current Reporting Period Date or More Recent Date)

45,089,630 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 Control⁵ of the company has occurred during this reporting period:

⁵ "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

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.

September 13, 1993, Incorporated as PowerDirect, Inc.
January 31, 2000, name changed to 2U Online.com
October 8, 2003, name changed to Golden Spirit Minerals Ltd.
October 19, 2004, name changed to Golden Spirit Mining Ltd.
July 18, 2005, name changed to Golden Spirit Gaming Ltd.
June 30, 2006, name changed to Golden Spirit Enterprises Ltd.
August 29, 2011, name changed to Terralene Fuels Corporation
June 5, 2013, name change to Golden Star Enterprises Ltd.
May 9, 2023, name change to Super Fresh Foods Inc.*
December 19, 2023 to July 17, 2024 name change to Golden Star Enterprises Ltd.
July 17, 2024 to current date name change to Food Culture Inc.

**Action did not receive FINRA approval*

Current State and Date of Incorporation or Registration: The issuer is incorporated in Delaware and has been incorporated in the State of Delaware since September 13, 1993.

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

The Issuer has become aware it has not filed its franchise tax filings with the State of Delaware for the fiscal years 2024 and 2025 and has become inactive. Management is taking steps to immediately rectify this oversight.

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

May 9, 2023, name change to Super Fresh Foods Inc.*
**Action did not receive FINRA approval and corporate name was returned to Golden Star in December 2023.*
December 19, 2023, name change to Golden Star Enterprises Ltd.
July 17, 2024, name change to Food Culture Inc.

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

None

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

During September 2025, the Company divested its wholly owned subsidiary, Super Fresh Foods, Inc. Under the terms of the agreements, the Company agreed to surrender to Mr. Doro, its former CEO, its 100% interest in Super Fresh Foods Inc., with an effective date for accounting purposes of July 1, 2025, such that FCUL no longer operates in the business of ready-to-eat meals.

(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.

On September 8, 2025, the Company received the resignations of each of Mr. Benny Doro, Mr. Mark Wright and Mr. Louis Shefsky as officers and directors of the Company, and appointed Mr. Ruben Yakubov as President, Secretary & Treasurer of the Corporation making Mr. Yakubov the sole officer and director.

Effective September 19, 2025, the Company entered into a share exchange agreement with Booze in a Box Inc. (operating as Distill Brands International) ("DBI"), a Canadian federal corporation, and the shareholder of DBI, BIAB Holdings Inc. ("BIAB"). This acquisition upon closing effected a change in control of the Company. The Company issued 18,000,000 shares of common stock to BIAB on September 30, 2025 and the transaction closed in October 2025, and on November 5, 2025, Mr. Paul Neelin, the controlling shareholder of the BIAB, was appointed Chief Executive Officer and a Director of the Corporation.

Address of the issuer's principal executive office:

63-16 102nd St., Suite CF1,
Rego Park, NY 11374

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: VStock Transfer, LLC
Phone: (212) 828-8436
Email: info@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:	FCUL	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	38119W 20 6	
Par or stated value:	\$0.0001	
Total shares authorized:	500,000,000	as of date: December 31, 2025
Total shares outstanding:	45,089,630	as of date: December 31, 2025
Total number of shareholders of record:	173	as of date: December 31, 2025

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

N/A

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

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

None

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.

Each share of Common Stock shall entitle the holder thereof to one vote, in person or by proxy, on any matter on which action of the stockholders of this corporation is sought.

No shareholder shall be entitled to cumulate his votes for election of directors of the Corporation.

Unless otherwise determined by the Board of Directors, no shareholder of the Corporation shall be entitled, as a matter of right, to purchase or subscribe for any stock of any class which the Corporation may issue or sell, whether or not exchangeable for any stock of the Corporation of any class or classes and whether out of unissued shares authorized by the Certificate of Incorporation of the Corporation as originally filed or by any amendment thereof or out of shares acquired in the future. Nor, unless otherwise determined by the Board of Directors, shall any holder of any shares of the capital stock of the Corporation be entitled, as a matter of right, to purchase or subscribe for any obligation which the Corporation may issue or sell that shall be convertible into or exchangeable for any shares of the stock of the Corporation of any class or classes, or to which shall be attached to any warrant or warrants or any other instrument or instruments that shall confer upon the holder or holders of such obligation the right to subscribe for or purchase from the Corporation any shares or its capital stock of any class or classes.

Any director or the entire Board of Directors of this corporation may be removed at any time, but only for cause and only by the affirmative vote of the holders of seventy-five percent (75%) or more of the outstanding shares of common Stock of this corporation entitled to vote generally in the election of directors (considered for this purpose as one class) cast at a meeting of the stockholders of this corporation called for that purpose.

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

N/A

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

A quorum at a meeting of shareholders is constituted by the representation in person or by proxy of fifty-one percent (51%) of the shares entitled to vote. Shares shall not be counted to make up a quorum for a meeting if voting of them at the meeting has been enjoined or for any reason they cannot be lawfully voted at the meeting. The shareholders present at a duly held meeting at which a quorum is present may continue to do business until adjournment in spite of the withdrawal of enough shareholders to leave less than a quorum.

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: Opening Balance Date <u>December 31, 2023</u> Common: <u>1,471,387*</u> Preferred: <u>0</u>			*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.
<u>01/15/2024</u>	<u>New Issuance</u>	<u>264,786*</u>	<u>Common</u>	<u>\$0.0022</u>	<u>Yes</u>	<u>ESilkroad Network Limited/ Ruben Yakubov</u>	<u>Debt Settlement</u>	<u>Restricted</u>	<u>Reg S</u>
<u>08/23/2024</u>	<u>New Issuance</u>	<u>86,635</u>	<u>Common</u>	<u>\$0.33</u>	<u>No</u>	<u>Mast Hill Fund LP – Investment Control: Patrick Hassani, CIO</u>	<u>Debt repayment</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>09/08/2025</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Common</u>	<u>\$0.0801</u>	<u>No</u>	<u>Nancy Van Broekhoven</u>	<u>Services</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>09/08/2025</u>	<u>New Issuance</u>	<u>750,000</u>	<u>Common</u>	<u>\$0.0801</u>	<u>No</u>	<u>Benny Doro</u>	<u>Services</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>09/08/2025</u>	<u>New Issuance</u>	<u>250,000</u>	<u>Common</u>	<u>\$0.0801</u>	<u>No</u>	<u>Patrick Smyth</u>	<u>Investor Relations Services Provided</u>	<u>Restricted</u>	<u>Rule 144</u>

<u>09/11/2025</u>	<u>New Issuance</u>	<u>90,958</u>	<u>Common</u>	<u>\$0.33</u>	<u>No</u>	<u>Mast Hill Fund LP – Investment Control: Patrick Hassani, CIO</u>	<u>Debt repayment</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>9/08/2025</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$0.0801</u>	<u>No</u>	<u>Ruben Yakubov</u>	<u>Services</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>9/19/2025</u>	<u>New Issuance</u>	<u>750,000</u>	<u>Common</u>	<u>\$0.06</u>	<u>No</u>	<u>Tatiana Katerinko</u>	<u>Introduction Fee for Acquisition</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>9/19/2025</u>	<u>New Issuance</u>	<u>500,000</u>	<u>Common</u>	<u>\$0.06</u>	<u>No</u>	<u>Paul Neelin</u>	<u>Signing Bonus for Acquisition</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>9/19/2025</u>	<u>New Issuance</u>	<u>18,000,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>Yes</u>	<u>BIAB Holdings Inc./ Paul Neelin</u>	<u>Acquisition – at par value – business combination</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>10/20/2025</u>	<u>New Issuance</u>	<u>3,096,552</u>	<u>Common</u>	<u>\$0.00725</u>	<u>Yes</u>	<u>Ilya Aharon</u>	<u>Debt conversion</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>10/20/2025</u>	<u>New Issuance</u>	<u>3,096,552</u>	<u>Common</u>	<u>\$0.00725</u>	<u>Yes</u>	<u>Svetlana Aharon</u>	<u>Debt conversion</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>10/20/2025</u>	<u>New Issuance</u>	<u>3,096,552</u>	<u>Common</u>	<u>\$0.00725</u>	<u>Yes</u>	<u>Yohanan Aharon</u>	<u>Debt conversion</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>10/20/2025</u>	<u>New Issuance</u>	<u>3,096,552</u>	<u>Common</u>	<u>\$0.00725</u>	<u>Yes</u>	<u>Ioulia Chpilevskaia</u>	<u>Debt conversion</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>10/20/2025</u>	<u>New Issuance</u>	<u>3,096,552</u>	<u>Common</u>	<u>\$0.00725</u>	<u>Yes</u>	<u>Rosa Shimonov</u>	<u>Debt conversion</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>10/20/2025</u>	<u>New Issuance</u>	<u>3,096,552</u>	<u>Common</u>	<u>\$0.00725</u>	<u>Yes</u>	<u>Alexei Tsvetkov</u>	<u>Debt conversion</u>	<u>Free Trading</u>	<u>Rule 144</u>
<u>10/20/2025</u>	<u>New Issuance</u>	<u>3,096,552</u>	<u>Common</u>	<u>\$0.00725</u>	<u>Yes</u>	<u>VA Capital Holdings Corporation/ Alexandre and Victoria Abramov</u>	<u>Debt conversion</u>	<u>Free Trading</u>	<u>Rule 144</u>
Shares Outstanding on Date of This Report: Ending Balance: Date <u>December 31, 2025</u> Common: <u>45,089,630</u> Preferred: 0									

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

*Reverse Split applied effective July 25, 2024, on the basis of 1 share for each 150 shares

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 ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
11/16/2020	106,504	84,054	11/16/2021	From issuance date, convert at any time in whole or in part at \$0.00725 per share ⁽¹⁾	3,096,552	11,593,655	Ioulia Chpilevskaia Assigned from Andy Chu	Assigned Debt
11/16/2020	41,418	18,968	11/16/2021	From issuance date, convert at any time in whole or in part at \$0.00725 per share ⁽¹⁾	3,096,552	2,616,276	Alexei Tsvetkov Assigned from Ioulia Chpilevskaia (originally Andy Chu)	Assigned Debt
11/16/2020	39,412	16,962	11/16/2021	From issuance date, convert at any time in whole or in part at \$0.00725 per share ⁽¹⁾	3,096,552	2,339,586	Rosa Shimonov Assigned from Holm Investments Ltd. B/O Vinicus Dantas	Assigned Debt
11/16/2020	58,000	35,550	11/16/2021	From issuance date, convert at any time in whole or in part at \$0.00725 per share ⁽¹⁾	3,096,552	4,903,448	VA Capital Holdings Corporation B/O Alexandre and Victoria Abramov Assigned from Rosa Shimonov (Originally Holm Investments Ltd. B/O Vinicus Dantas)	Assigned Debt
11/16/2020	37,015	14,565	11/16/2021	From issuance date, convert at any time in whole or in part at \$0.00725 per share ⁽¹⁾	3,096,552	2,008,965	Yohanan Aharon Assigned from Alena Ivanova (Originally Splash Water Solutions Canada Ltd B/O Keir MacPherson)	Assigned Debt
11/16/2020	37,015	14,565	11/16/2021	From issuance date, convert at any time in	3,096,552	2,008,965	Ilya Aharon	Assigned Debt

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.

				whole or in part at \$0.00725 per share ⁽¹⁾			Assigned from Alena Ivanova (Originally Splash Water Solutions Canada Ltd B/O Keir MacPherson)	
11/16/2020	114,080	41,630	11/16/2021	From issuance date, convert at any time in whole or in part at \$0.00725 per share ⁽¹⁾	3,142,529 ⁽⁶⁾	5,742,069	Svetlana Aharon Assigned from Rosa Shimonov (Originally May Liu)	Assigned Debt
11/16/2020	10,760	10,760	11/16/2021	From issuance date, convert at any time in whole or in part at \$0.00725 per share ⁽¹⁾	-0-	1,484,138	Ioulia Chpilevskaia Assigned from Asiatic Management Consultants Ltd. – B/O Justin Liu	Assigned Debt
03/08/2021	45,093	62,150	Each amount deposited under the Loan Treaty shall have a term of 12 months for repayment and shall bear an interest rate of 8% per annum. ⁽³⁾	From issuance date, convert at any time in whole or in part at \$3 per share ⁽²⁾	-0-	20,717	Global Investment Advisors Inc. Controlling shareholder, Ilya Aharon	Convertible Loans
03/08/2021	46,101	63,705	Each amount deposited under the Loan Treaty shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. ⁽³⁾	From issuance date, convert at any time in whole or in part at \$3 per share ⁽²⁾	-0-	21,235	Limitless A1 Inc. Controlling shareholder, Yoav Kahiri	Convertible Loans
03/18/2022	40,000	52,125	Each amount deposited under the	From issuance date, convert at any time in whole or in part	-0-	17,375	World Amber Corp. Yohanan Aharon	Convertible Loans

			Loan Treaty shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. ⁽³⁾	at \$3 per share ⁽²⁾				
05/20/2022	370,000	616,277 ⁽⁷⁾	12 months at 12% per annum	From issuance date convertible at any time in whole or in part at \$0.33 per share ⁽⁴⁾	177,593 ⁽⁵⁾	1,867,506	Mast Hill Fund, LP Investment Control: Patrick Hassani, CIO	Convertible Loans
Total Outstanding Balance:		1,031,311		Total Shares:	21,899,434	34,623,935		

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

(1) Notes provide that no re-capitalization, forward split or reverse split of the Company's common stock to take effect after the date of the Notes but prior to the date of conversion shall have a dilutive or anti-dilutive effect on the number of shares that are to be issued as a result of such conversion.

(2) Impact of 1 for 150 reverse split has been applied to conversion price

(3) On March 8, 2021, the Company entered into Loan Treaty Agreements whereby the lender(s) agreed to provide a loan in the amount of up to \$250,000 in tranches over a period of one year from time to time as agreed between the lender(s) and the Company. Each amount deposited shall have a term of 12 months for repayment and shall bear an interest rate of 8% per annum. At the option of the Lender, the loan amount or any portion thereof is convertible into restricted, unregistered shares of the Common Stock of the Company at a fixed rate of \$3 per share

(4) Impact of 1 for 150 reverse split has been applied to conversion price. Conversion price from original Note reduced as a result of subsequent dilutive issuances.

(5) On August 23, 2024, the Company paid down interest in the amount of \$26,840 by way of the issuance of 86,635 shares of common stock and on September 11, 2025, the Company paid down interest in the amount of \$28,266 by way of the issuance of 90,958 shares of common stock.

(6) The issued shares reflect impact of reverse split of 1/150 for a total of 45,977 shares issued pre-split. Original pre-split issuance was 6,896,552 shares. A total of 3,096,552 shares were issued post split.

(7) This amount includes a default penalty of \$103,265.

4) Issuer's Business, Products and Services

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

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

Business Operations:

On September 19, 2025, the Company entered into an agreement to acquire Booze in a Box Inc. (operating as Distill Brands International) ("DBI"), a Canadian federal corporation. The transaction closed in October 2025. DBI is an Ontario-based global spirits & marketing company focused on excellence in quality products, paired with enduring brand partnerships that target the sports and entertainment sectors. Upon completion of the acquisition by FCUL, DBI expects to engage in partnerships with both new and established partner brands and plans to announce several cobranding and co-packing partnerships during fiscal 2026. DBI is driven to find the latest beverage technology within the "Eco-Space" offering distributors, retailers, and customers the latest packaging trends, matched with the highest in quality spirits and premixed beverages for global distribution.

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

As of December 31, 2025, the Company had one subsidiary, Booze in a Box Inc.

C. Describe the issuers' principal products or services.

Through our wholly owned subsidiary, Booze in a Box Inc. we provide premium quality products using recipes that will include Premium Vodka, Whiskey, Rum, Gin, Bourbon, Tequila, and Liqueurs, with plans to offer wine in the near future. DBI also offers several ready to drink (RTD) beverages in an array of flavors, in carbonated and non-carbonated formats. DBI will produce, distribute and sell the finest quality Premium Spirits with a continued commitment to incorporating quality ingredients, while promoting business practices that reflect the environment.
<https://distillacquisitions.com/>

See Business Operations above.

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 utilizes shared office space provided free of charge by one of its directors on a month-to-month basis at 63-16 102nd St., Suite CF1, Rego Park, NY 11374.

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.

Based on 45,089,630 shares of common stock issued and outstanding as of April 15, 2026.

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)
Paul Neelin BIAB Holdings Inc.	CEO, Director 5% control person ⁽¹⁾	Stoney Creek, Ontario Canada	18,500,000 of which 500,000 shares are held directly, and 18,000,000	Common stock	41.03%

			shares are held indirectly by BIAB Holdings Inc., a company of which Mr. Neelin and his spouse Diane Hope, have controlling interest and Mr. Neelin is the CEO.		
Ruben Yakubov	Chairman, President, Secretary/Treasurer	Maple, Ontario, Canada	600,514	Common Stock	1.33%
Ilya Aharon	Over 5% ownership	Grand Cayman, Cayman Islands	3,096,552	Common Stock	6.87%
Svetlana Aharon	Over 5% ownership	Boca Raton, FL	3,096,552	Common Stock	6.87%
Yohanan Aharon	Over 5% ownership	Concord, Ontario Canada	3,122,460	Common Stock	6.92%
Rosa Shimonov	Over 5% ownership	Grand Cayman, Cayman Islands	3,096,552	Common Stock	6.87%
Alexei Tsvetkov	Over 5% ownership	Maple, Ontario Canada	3,096,552	Common Stock	6.87%
VA Capital Holdings Corporation/ Alexandre and Victoria Abramov	Over 5% ownership	Toronto, Ontario	3,096,552	Common Stock	6.87%

(1) Mr. Neelin was appointed CEO and director of the Company on November 5, 2025.

7) Legal/Disciplinary History

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

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

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

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

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

Securities Counsel

Name: Allen Tucci
Firm: McNeese Wallace & Nurick LLC
Address 1: 426 Lancaster Ave, Suite 110
Address 2: Devon, PA 19333
Phone: (484) 329-8046
Email: atucci@mcneese.com

Accountant or Auditor

Name: Li Shen, Accountant
Firm: The Accounting Connection
Address 1: 145-251 Midpark Blvd SE
Address 2: Calgary, AB T2X 1S3, Canada
Phone: 403-693-8004
Email: support@theaccountingconnection.com

Investor Relations

ir@foodcultureinc.com is managed by the Company's officers and directors.

All other means of Investor Communication:

X (Twitter): n/a
Discord: n/a
LinkedIn: n/a
Facebook: n/a

Other social media sites:
None

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: Jacqueline Danforth
Firm: The Ideal Connection
Nature of Services: Compliance Consulting Services
Address 1: 30 North Gould, Suite 5953
Address 2: Sheridan, WY 82801
Phone: 646-831-6244
Email: jd@theidealconnection.com

9) Disclosure & Financial Information

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

Name: Jacqueline Danforth
Title: Independent Service Provider
Relationship to Issuer: Consultant

Content of this report was prepared in reliance on information provided by management.

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: Li Shen
Title: Accountant, The Accounting Connection
Relationship to Issuer: Outside Accountant

Describe the qualifications of the person or persons who prepared the financial statements:⁷ Ms. Shen is a CPA (Chartered Professional Accountant) in Canada

Provide the following qualifying financial statements:

⁷ 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.

We have included the following unaudited condensed consolidated financial statements for the fiscal years ended December 31, 2025 and 2024

- a. Condensed Consolidated Balance Sheet;
- b. Condensed Consolidated Statement of Income;
- c. Condensed Consolidated Statement of Cash Flows;
- d. Condensed Consolidated Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- e. Financial Notes to Condensed Consolidated Financial Statements

10) Issuer Certification

Principal Executive Officer

I, Paul Neelin certify that:

1. I have reviewed this Annual Disclosure Statement for Food Culture 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/ Paul Neelin
CEO

Principal Financial Officer:

I, Ruben Yakubov certify that:

4. I have reviewed this Annual Disclosure Statement for Food Culture Inc.;
5. 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
6. 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/ Ruben Yakubov
CFO, Secretary/Treasurer