

EASY ENVIRONMENTAL SOLUTIONS, INC.
(formerly known as “Digital Utilities Ventures, Inc.”)

Easy Environmental Solutions, Inc.
101 Kingswood Drive
Mankato, MN 56001

(952) 400-6045
<http://www.easyenviro.com>
mark@easyenviro.com
SIC Code: 0851

Quarterly Report

For the period ending February 28, 2026 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

49,994,057* as of **February 28, 2026** (Current Reporting Period Date or More Recent Date)

**Post-split adjusted*

4,896,118,129** as of **May 31, 2025** (Most Recent Completed Fiscal Year End)

***As previously reported pre-split*

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:

Yes: No:

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

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
- (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.

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.

Easy Environmental Solutions, Inc. (as of 04/02/25) – successor by merger to Digital Utilities Ventures, Inc.

Digital Utilities Ventures, Inc – Changed 04/02/2025 to Easy Environmental Solutions, Inc.

3EEE, Inc – Changed 05/12/2009 to Digital Utilities Ventures, Inc

Broken Arrow Petroleum Co – Changed 06/01/2000 to 3EEE, Inc

Current State and Date of Incorporation or Registration: **Nevada Corporation incorporated on April 2, 2025.**

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

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

See above.

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:

Easy Environmental Solutions, Inc. (as of 04/02/25) – successor by merger to Digital Utilities Ventures, Inc.

On April 17, 2025, the Company acquired the remaining minority interests in EEST and EMM for a total cash consideration of \$20 (\$10 per entity), resulting in DUTV holding 100% ownership of both subsidiaries. Following this transaction, EEST and EMM became wholly owned subsidiaries of DUTV.

On March 25, 2025, the Company announced an agreement to acquire 100% of Life Style Dock, Inc. (“LSD”), a manufacturer of luxury docks based in Salem, South Carolina. The transaction remained subject to completion following FINRA approval of the Company’s reverse stock split and related corporate actions. Upon closing, LSD shareholders were to receive approximately 25% of the post-merger ownership of EZES. FINRA approved the transaction in October 2025, however as of February 28, 2026, the LSD acquisition had not yet been finalized and the Company never took financial or operational control over LSD. Therefore, the financial statements for LDS were not consolidated into the Company’s financial statements.

On October 8, 2025, the Company received notice that the processing of its corporate action by FINRA has been completed and thus approving its 1-for-100 reverse stock split, the name change, and the ticker-symbol change for Digital Utilities Ventures, Inc. The related announcement was published on OTC Markets on October 9, 2025. Trading under the new name Easy Environmental Solutions, Inc. with the symbol DUTVD commenced on October 10, 2025. The Company is now trading under its new ticker symbol, EZES, at the opening of trading on October 30, 2025.

The processing of corporate actions by FINRA finalized the reincorporation and corporate restructuring that had been previously authorized by the Board of Directors and a majority of shareholders on July 7, 2025, through the merger of Digital Utilities Ventures, Inc. (Delaware) into its wholly owned Nevada subsidiary, Easy Environmental Solutions, Inc. As a result, the surviving entity operates under Nevada law as Easy Environmental Solutions, Inc., with its principal offices and manufacturing facility located in Mankato, Minnesota.

Concurrent with the reincorporation of Digital Utilities Ventures, Inc. into its Nevada subsidiary, the Company’s Board of Directors and majority shareholders approved a 1-for-100 reverse stock split of its common stock on July 7, 2025, pursuant to the Agreement and Plan of Merger. Under the terms of the Plan:

- Each 100 shares of DUTV common stock outstanding as of the record date (June 15, 2025) was converted into one share of common stock of the surviving Nevada entity, Easy Environmental Solutions, Inc.

- Fractional shares resulting from the split were rounded up to the nearest whole share.
- The number of authorized shares of common stock increased from 7,000,000,000 to 10,000,000,000 to accommodate the post-split capital structure, while total shareholders' equity remained unchanged.

The reverse stock split was implemented to enhance marketability by increasing the per-share trading price of the Company's common stock, reducing transaction costs for shareholders, and aligning the capital structure with industry norms.

The split became effective upon completion of FINRA procession of Company's corporate actions on October 8, 2025, and trading under the new capital structure commenced on October 10, 2025.

Based on above, the Company effected a one-for-one hundred (1-for-100) reverse stock split of its common stock and preferred stock. In connection with the reverse stock split, the Company increased its authorized shares of common stock from 7,000,000,000 to 10,000,000,000. All share and per-share information has been retroactively restated to reflect the reverse stock split.

Address of the issuer's principal executive office:

101 Kingswood Drive
Mankato, MN 56001

Address of the issuer's principal place of business:

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

101 Kingswood Drive
Mankato, MN 56001

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: **Pacific Stock Transfer Co.**
Phone: **(800) 785-7782**
Email: **info@pacificstocktransfer.com**
Address: **6725 Via Austi Pkwy, Suite 300, Las Vegas, NV 8911**

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:	<u>EZES</u>
Exact title and class of securities outstanding:	<u>Common Stock with a par value \$0.001 per share</u>
CUSIP:	<u>25400G107</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>10,000,000,000</u> as of date: <u>February 28, 2026</u>
Total shares outstanding:	<u>49,994,057</u> as of date: <u>February 28, 2026</u>
Total number of shareholders of record:	<u>641</u> as of date: <u>February 28, 2026</u>

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

None

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

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

Exact title and class of the security:	Series C Convertible Preferred Stock
CUSIP (if applicable):	<u>NA</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>5,000,000,000</u> as of date: <u>February 28, 2026</u>
Total shares outstanding (if applicable):	<u>49,100,001</u> as of date: <u>February 28, 2026</u>
Total number of shareholders of record:	<u>12</u>

Please provide the above-referenced information for all other classes of 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.

Holders of each Common stock share shall be entitled to one vote for each share of stock owned by the shareholder.

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

Holders of each Series C Convertible Preferred stock share shall be entitled to vote ten times the number of votes that each shareholder of the Company's Common Stock is entitled to vote. Holders of each Series C Convertible Preferred stock share shall vote together with the Common shareholders in one class. Holders of each Series C Convertible Preferred stock share shall have the right of conversion for each one share of said stock issued to one Common share.

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

NONE

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 Opening Balance: Date May 31, 2023 Common: 35,377,191 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.
04/26/2024	Cancellation	1,400,169	CS1	0.001	No	Inna Sheveleva	Equity Exchange Agreement	Restricted	Rule 144
04/26/2024	Cancellation	22,805,840	CS1	0.001	No	Dakota Max, LLC (Control Person: Malcolm Nickerson)	Equity Exchange Agreement	Restricted	Rule 144
05/21/2024	Issuance	17,963,425	CS1	0.001	No	Easy Energy Systems, Inc. (Control Person: Mark Gaalswyk)	Equity Exchange Agreement	Restricted	Rule 144
05/21/2024	Issuance	15,786,575	CS1	0.001	No	Mark & Shauna Souza Gaalswyk Irrevocable Trust (Control Person: Mark Gaalswyk, Trustee)	Equity Exchange Agreement	Restricted	Rule 144
05-10-24	Issuance	382,400	CS1	0.001	No	Cathrine L Scratch Rev Trust (Control Person: Cathrine L	Equity Exchange Agreement	Restricted	Rule 144

						Scratch, Trustee)			
05-10-24	Issuance	90,000	CS1	0.001	No	Nachshon Draiman	Equity Exchange Agreement	Restricted	Rule 144
05-10-24	Issuance	146,300	CS1	0.001	No	The Bruria Draiman Family Trust (Control Person: Nachshon Draiman, Trustee)	Equity Exchange Agreement	Restricted	Rule 144
05-10-24	Issuance	146,300	CS1	0.001	No	The Nachshon Draiman Family Trust (Control Person: Nachshon Draiman, Trustee)	Equity Exchange Agreement	Restricted	Rule 144
05-10-24	Issuance	45,000	CS1	0.001	No	Roberta Lardner	Equity Exchange Agreement	Restricted	Rule 144
05-10-24	Issuance	45,000	CS1	0.001	No	Ryan Byars	Equity Exchange Agreement	Restricted	Rule 144
05-10-24	Issuance	45,000	CS1	0.001	No	Ron & Cheri Doetch	Equity Exchange Agreement	Restricted	Rule 144
05-10-24	Issuance	100,000	CS1	0.001	No	Roberta Cappello	Equity Exchange Agreement	Restricted	Rule 144
05/21/2024	Issuance	1,400,000	CS1	0.001	No	SCI Inc. (Control Person: William Burton)	Debt and Equity Agreement	Restricted	Rule 144
05/22/2024	Issuance	500,000	CS1	0.001	No	Malcolm Nickerson	Equity Exchange Agreement	Restricted	Rule 144
05/22/2024	Issuance	1,980,000	CS1	0.001	No	Noemi Gil Espinal	Stock-based compensation	Restricted	Rule 144
05-10-24	Issuance	535,360	Preferred	0.001	No	Cathrine L Scratch Rev Trust (Control Person:	Equity Exchange Agreement	—	—

						Cathrine L Scratch, Trustee)			
05-10-24	Issuance	126,000	Preferred	0.001	No	Nachshon Draiman	Equity Exchange Agreement	—	—
05-10-24	Issuance	204,820	Preferred	0.001	No	The Bruria Draiman Family Trust (Control Person: Nachshon Draiman, Trustee)	Equity Exchange Agreement	—	—
05-10-24	Issuance	204,820	Preferred	0.001	No	The Nachshon Draiman Family Trust (Control Person: Nachshon Draiman, Trustee)	Equity Exchange Agreement	—	—
05-10-24	Issuance	63,000	Preferred	0.001	No	Roberta Lardner	Equity Exchange Agreement	—	—
05-10-24	Issuance	63,000	Preferred	0.001	No	Ryan Byars	Equity Exchange Agreement	—	—
05-10-24	Issuance	63,000	Preferred	0.001	No	Ron & Cheri Doetch	Equity Exchange Agreement	—	—
05-10-24	Issuance	140,000	Preferred	0.001	No	Roberta Cappello	Equity Exchange Agreement	—	—
05/21/2024	Issuance	1,950,000	Preferred	0.001	No	SCI Inc. (Control Person: William Burton)	Debt and Equity Agreement	—	—
05/21/2024	Issuance	24,347,561	Preferred	0.001	No	Easy Energy Systems, Inc. (Control Person: Mark Gaalswyk)	Equity Exchange Agreement	—	—
05/21/2024	Issuance	21,402,440	Preferred	0.001	No	Mark & Shauna Souza Gaalswyk	Equity Exchange Agreement	—	—

						Irrevocable Trust (Control Person: Mark Gaalswyk)			
07-09-24	Cancellation	840,000	CS1	0.001	No	Jones & Haley PC (Control Persons: Cathrine Scratch, Nachshon Draiman)	Escrow cancellation – FEN transaction	Restricted	Rule 144
08-05-25	Issuance	35,088	CS1	0.001	No	SCI Inc. (Control Person: William Burton)	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	87,719	CS1	0.001	No	Charles Lynch	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	43,860	CS1	0.001	No	Dawson Forth	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	17,544	CS1	0.001	No	Andrew Lopez	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	43,860	CS1	0.001	No	Bill Bliler	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	8,772	CS1	0.001	No	John Clymer	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	4,386	CS1	0.001	No	Tosten Langholz	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	4,386	CS1	0.001	No	Stephen Foster	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	21,053	CS1	0.001	No	Mark Kane	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	21,930	CS1	0.001	No	John Barrett	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	8,772	CS1	0.001	No	Amber Prescher	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	12,970	CS1	0.001	No	Equipment Finance Consultants, Inc. (Control Person: James Newman)	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	10,526	CS1	0.001	No	John Heskett	Services Agreement	Restricted	Rule 144

08-05-25	Issuance	13,900	CS1	0.001	No	Martha Parra	Services Agreement	Restricted	Rule 144
08-05-25	Issuance	30,000	CS1	0.001	No	Paul Walton	Services Agreement	Restricted	Rule 144
10-28-25	Issuance	666,667	CS1	0.001	No	William Reusswig	Services Agreement	Restricted	Rule 144
11-10-25	Issuance	10,000,000	CS1	0.001	No	Joseph Passalaqua	Debt and Equity Agreement	Restricted	Rule 144
11-10-25	Cancellation	7,560,986	CS1	0.001	No	Easy Energy Systems, Inc. (Control Person: Mark Gaalswyk)	Debt and Equity Agreement	Restricted	Rule 144
11-10-25	Cancellation	2,439,014	CS1	0.001	No	Mark & Shauna Souza Gaalswyk Irrevocable Trust (Control Person: Mark Gaalswyk, Trustee)	Debt and Equity Agreement	Restricted	Rule 144
11-10-25	Issuance	240,385	CS1	0.001	No	Van Dewar Revocable Trust	Equity Agreement	Restricted	Rule 144
11-13-25	Cancellation	240,385	CS1	0.001	No	Mark & Shauna Souza Gaalswyk Irrevocable Trust (Control Person: Mark Gaalswyk, Trustee)	Equity Agreement	Restricted	Rule 144
Shares Outstanding on Date of This Report ¹ : <u>Ending Balance:</u>									
Date <u>02/28/2026</u> Common: <u>49,994,057</u> Preferred: <u>49,100,001</u>									

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

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

¹Stock certificates for the 2,695,000 shares of common stock issued for cash had not yet been issued as of February 28, 2026. Accordingly, the shares have been accounted for in the financial statements but are not reflected here.

²On October 10, 2025, the Company effected a one-for-one hundred (1-for-100) reverse stock split of its common and preferred stock, with fractional shares rounded to whole shares. All share and per-share amounts have been retroactively restated to reflect the reverse stock split.

³Shares placed into escrow in anticipation of equity exchange agreement that was consummated between DUTV and Feed Earth Now, LLC effective March 31, 2024. DUTV and Feed Earth Now, LLC, in concert with the equity exchange agreement, directed the escrow holder Jones & Haley, PC to cancel such shares in exchange for new issuances. Cancellation of the shares held in escrow was completed by the Transfer Agent on July 9, 2024.

⁴The Company has signed agreements with various independent contractors and vendors to issue 23,245,614 option shares for common stock with the options having a price per share of \$0.0057, which was the closing stock price on the date of the agreement.

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 ⁶	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
05/01/2024	\$4,100,000	\$2,393,890	Half year from date of loan	Debt Holder agreed to purchase from Easy Energy Systems, Inc. and the Gaalswyk Trust with \$2,050,000 of debt owed, 425,000,000 Shares of the Public Company Common Stock and 575,000,000 Shares of the Public Company Series "C" Convertible Preferred Stock after a 6 month post merger closing date period. The debt will then be renewed with control of the debt to then	10,000,000	None	Joseph C. Passalacqua	Loan at 5%

⁶ 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.

				be via mutual agreement required between Debt holder and Mark Gaalswyk, as CEO of Easy Energy Systems, Inc. and director of the Gaalswyk Trust. All onerous conversions of the debt have been eliminated.					
11/2/2021	\$21,584	\$ 24,257	1 year from date of loan	None	None	None	Deanna Johnson	Loan at 3%	
09/16/2022	\$12,214	\$13,483	1 year from date of loan	None	None	None	Anthony Lombardo	Loan at 3%	
Total Outstanding Balance:		\$2,431,630	Total Shares:		10,000,001	0			

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

¹On October 10, 2025, the Company effected a one-for-one hundred (1-for-100) reverse stock split of its common and preferred stock, with fractional shares rounded to whole shares. All share and per-share amounts have been retroactively restated to reflect the reverse stock split.

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")

Easy Environmental Solutions, Inc.'s primary focus is on green technologies, such as liquid microbial products, to replace traditional pollution-causing fertilizers while cleaning up lakes and rivers. The fully organic certified product can be made on-site with the company's Easy FEN module, located in distributed rural villages and cities. The company's patented Modular Energy Production Systems (MEPS) can create biofuels from waste trees causing forest fires, municipal garbage, and residual crop waste at distributed remote locations. All of this occurs while sequestering large amounts of carbon dioxide.

Additionally, the company sells and manufactures the modular Easy Nano Void product line, which utilizes a patented technology creating trillions of tiny gaseous bubbles per gallon of solution. This revolutionary product can quickly clean up algae-infested lakes and ponds, toxic industrial waste, revolutionize composting, and improve irrigation for crops such as fruits, vegetables, vineyards, and cannabis without costly membranes or filters.

The Company has also licensed a patented, world-changing technology to dramatically increase the output production of oil wells by 160% to 500%. The end goal of this technology is to provide all the transitional petroleum the world will ever need without drilling another oil well. The technology can also be utilized to quickly clean up oil spills.

Effective March 31, 2024, the Company signed a Stock Purchase Agreement with Feed Earth Now, LLC (“FEN”), a privately owned limited liability company organized in the state of Illinois, to acquire a majority interest (51%) in FEN, in exchange for common and preferred stock. In addition, the Company also acquired an 81% interest in Easy Energy Systems Technologies, LLC (“EEST”) and an 81% interest in Easy Energy Modular Manufacturing, Inc. (“EMM”) in exchange for common and preferred stock.

On April 17, 2025, the Company completed the acquisition of the remaining minority interests in both EEST and EMM for a nominal cash consideration of \$10 per entity, resulting in 100% ownership. Both subsidiaries are now fully integrated into the Company’s operations.

The Company continues to consolidate FEN, EEST, and EMM in its consolidated financial statements. These businesses support DUTV’s mission of advancing sustainable technology solutions across energy, manufacturing, and environmental innovation.

Additionally, on March 25, 2025, the Company announced an agreement to acquire 100% of Life Style Dock, Inc. (“LSD”), a manufacturer of luxury docks based in Salem, South Carolina. The transaction remained subject to completion following FINRA approval of the Company’s reverse stock split and related corporate actions. Upon closing, LSD shareholders were to receive approximately 25% of the post-merger ownership of EZES. FINRA approved the transaction in October 2025, however as of February 28, 2026, the LSD acquisition had not yet been finalized and the Company never took financial or operational control over LSD. Therefore, the financial statements for LDS were not consolidated into the Company’s financial statements.

Easy Modular Manufacturing Inc. is in the business of providing disruptive technologies into a number of industries with its largest portion of sales since its initial inception into the oil and gas industry. The system is a licensed and patented nano bubble technology that prior testing demonstrates will enable an oil well to near double its output capacity. It does this by pushing the extremely small nanometer sized nitrogen bubbles thousands of feet underground back into the far underground rock crevice’s at the bottom of the oil well. In essence serving as an “underground nano meter sized oil and gas exploration system.” All of these deployed Easy Nano Void Modular systems are connected via remote wireless system with all packets of data very tightly streamed back and forth wirelessly to a central location where all modules deployed can be monitored and enhanced in real time. Additionally, the same suite of technology has been found to dramatically increase the production of Cannabis. Easy Modular Manufacturing, Inc. has also been making sales into the cannabis industry.

As the prior business of DUTV incurred loss carry forward and the current and planned future business of Easy Modular Manufacturing, Inc. combined with the technologies of Easy Energy Systems Technologies, LLC are all similar and encompass the same industries; it is the intent of the post-merger DUTV company to utilize approximately \$12 million in DUTV loss carry forwards in the combined DUTV company going forward. This will serve to reduce DUTV income taxes going forward. The merger is not being done solely for tax purposes, but placing all of the various entities under the one publicly traded DUTV company will better enable the company to obtain financing and to be able to provide the funds to bring its technology to the entire world. The use of the tax loss is merely a side benefit and not the primary reason for the merger.

As a result of the success of the company’s Terreplenish™ Liquid Microbial Fertilizer demonstration via the “Feed The Famished” project in Somalia, and at the request of Agricultural leaders in Africa; the company was asked to provide a project proposal to a large middle east development fund. The goal of this project was to propose a potential plan for reducing starvation in Africa while helping regional agricultural farmers develop profitable farmer owned cooperative operations. The plan entails the middle east development fund purchasing and locating DUTV’s EasyFEN™ modular liquid microbial production systems (patent pending) in remote African villages to allow for the distributed local production of over 1 million acres of fertilizer in each remote location.

Subsequent events

1) Rescission and Termination of Pending Lifestyle Dock Company Acquisition

During a prior period, the Company disclosed that it was in the process of finalizing the acquisition of Lifestyle Dock Company (“Lifestyle”), a premium manufacturer of luxury docks, pending completion of FINRA’s regulatory review

process and other closing conditions. As previously reported, Lifestyle operates an East Coast manufacturing facility and was expected to expand the Company's product portfolio and provide opportunities to integrate its patented NanoVoid™ clean-water technology into high-end docks and marina systems. However, that acquisition was never fully consummated and the Company never took financial or operational control over Lifestyle. Further, subsequent to the prior period, the Company has rescinded and terminated the pending acquisition of Lifestyle and will not be consummating the acquisition of Lifestyle. The Company has publicly disclosed this development to the markets by prior press release. Accordingly, no financial information related to Lifestyle has been consolidated into or reflected in the Company's financial statements, and Lifestyle's results of operations and financial position are excluded in their entirety from the accompanying financial statements.

Management does not expect the rescission of this transaction to have a material impact on the Company's financial position or results of operations as presented herein.

2) As of March 10, 2026, the Company issued 93,750 shares of common stock and 187,500 options at an exercise price of \$0.75, with a five-year term, to various contractors.

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

Subsidiaries:

1. **Feed Earth Now, LLC - Majority Interest 51%**
2. **Easy Energy System Technologies, LLC - 100% ownership**
3. **Easy Energy Modular Manufacturing, Inc. - 100% ownership**

C. Describe the issuers' principal products or services.

Easy Environmental Solutions, Inc.'s primary focus is on green technologies, such as liquid microbial products, to replace traditional pollution-causing fertilizers while cleaning up lakes and rivers. The fully organic certified product can be made on-site with the company's Easy FEN module, located in distributed rural villages and cities. The company's patented Modular Energy Production Systems (MEPS) can create biofuels from waste trees causing forest fires, municipal garbage, and residual crop waste at distributed remote locations. All of this occurs while sequestering large amounts of carbon dioxide.

Additionally, the company sells and manufactures the modular Easy Nano Void product line, which utilizes a patented technology creating trillions of tiny gaseous bubbles per gallon of solution. This revolutionary product can quickly clean up algae-infested lakes and ponds, toxic industrial waste, revolutionize composting, and improve irrigation for crops such as fruits, vegetables, vineyards, and cannabis without costly membranes or filters.

The Company licenses a patented, world-changing technology to dramatically increase the output production of oil wells by 160% to 500%. The end goal of this technology is to provide all the transitional petroleum the world will ever need without drilling another oil well. The technology can also be utilized to quickly clean up oil spills.

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.

**101 Kingswood Drive
Mankato, MN 56001**

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

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

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

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

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

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)
Mark Gaalswyk	CEO/Director	Lake Crystal, MN	NONE	N/A	N/A
Mark & Shauna Souza Gaalswyk- Irrevocable Trust Control Person Mark Gaalswyk	5%+ Owner	Lake Crystal, MN	13,107,176 21,402,440	CS1 Preferred	26.22% 43.59%
Easy Energy Systems, Inc. Control Person Mark Gaalswyk	5% + Owner	Lake Crystal, MN	10,402,439 24,347,561	CS1 Preferred	20.81% 49.59%

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

7) Legal/Disciplinary History

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

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

8) Third Party Service Providers

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

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

Securities Counsel

Name:
Address 1:
Address 2:
Phone:
Email:

Accountant or Auditor

Name: **Sarah Ahmed**
Firm: **AMN Professionals Consultants**
Address 1: **Office 503, Al Mamlikha, Al Shuwein**
Address 2: **Sharjah, United Arab Emirates (UAE)**
Phone: **00971-50-1284843**
Email: **amnprofessionals@gmail.com**

Investor Relations

Name: **N/A**
Firm: _____

Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): **N/A**
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: **Richard W. Jones**
Firm: **Jones & Haley, P.C.**
Nature of Services: Legal services re: DE to NV merger and FINRA application
Address 1: **750 Hammond Drive, Bldg 12, Ste 100**
Address 2: **Atlanta, GA 30328**
Phone: **770-804-0500**
Email: **jones@corplaw.net**

9) Disclosure & Financial Information

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

Name: **Mark Gaalswyk**
Title: **Chief Executive Officer**
Relationship to Issuer: **Officer and 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: **Sarah Ahmed**
Title: **Independent Accountant**
Relationship to Issuer: **Accountant**

Describe the qualifications of the person or persons who prepared the financial statements:⁷ **Master's in Accounting**

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;

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.

- 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:

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, Mark Gaalswyk certify that:

1. I have reviewed this Disclosure Statement for February 28, 2026 of Easy Environmental Solutions, Inc;
1. 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
2. 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 17, 2026

/s/ Mark Gaalswyk - CEO/President/Secretary/Director

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

Principal Financial Officer:

I, Mark Gaalswyk certify that:

1. I have reviewed this Disclosure Statement for February 28, 2026 of Easy Environmental Solutions, 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 17, 2026

/s/ Mark Gaalswyk - CEO/President/Secretary/Director

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

EASY ENVIRONMENTAL SOLUTIONS, INC.
(formerly known as “Digital Utilities Ventures, Inc.”)
UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED FEBRUARY 28, 2026

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Balance sheets (Unaudited) as on February 28, 2026 and May 31, 2025	F-1
Consolidated Statements of Operations (Unaudited) for the three and nine months ended February 28, 2026 and February 28, 2025	F-2
Consolidated Statements of Stockholders’ Equity (Unaudited) for the nine months ended February 28, 2026 and February 28, 2025	F-3
Consolidated Statements of Cash Flows (Unaudited) for the nine months ended February 28, 2026 and February 28, 2025	F-4
Notes to the Unaudited Consolidated Financial Statements	F-5

EASY ENVIRONMENTAL SOLUTIONS, INC.
(formerly known as "Digital Utilities Ventures, Inc.")
CONSOLIDATED BALANCE SHEETS
(UNAUDITED)

	February 28, 2026	May 31, 2025
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 154,430	\$ 67,366
Prepaid Expenses	\$ 5,000	\$ -
FEN - Terre License	\$ 351,701	\$ -
Accounts Receivable	\$ 622,954	\$ 844,089
Inventory	\$ 22,170	\$ 22,170
Other receivables	\$ 3,800	\$ 3,800
Total Current Assets	1,160,055	937,425
Intangible assets	\$ 544,997	\$ 444,997
Equipment net of Depreciation	\$ 395,091	\$ 251,438
Goodwill	\$ 24,183,124	\$ 24,183,124
Total Assets	\$ 26,283,267	\$ 25,816,984
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Accounts payable and accrued expense	\$ 482,767	\$ 200,982
Related party payables	\$ 200,896	\$ 278,755
Related party Notes payable	\$ 2,050,000	\$ -
Accrued interest	\$ 347,831	\$ 225,264
Notes payable	\$ 2,083,798	\$ 4,133,798
Total current liabilities	5,165,292	4,838,799
Non-Current liabilities		
Long term loans	\$ 2,577,038	\$ 2,147,404
Total non-current liabilities	2,577,038	2,147,404
Stockholders' equity *		
Common stock (Authorized) 10,000,000,000 Par Value \$.001, issued and outstanding 52,689,057 as of February 28, 2026 and 49,340,548 as of May 31, 2025.	\$ 52,689	\$ 49,340
Preferred stock (Authorized) 5,000,000,000 Par Value \$.001, issued and outstanding 49,100,001 as of February 28, 2026 and May 31, 2025.	\$ 41,600	\$ 49,100
Additional paid in capital	\$ 29,278,550	\$ 29,167,519
Non Controlling Interest	\$ 1,092,624	\$ 856,612
Accumulated deficit	\$ (11,924,526)	\$ (11,291,790)
Total stockholders' equity	18,540,937	18,830,781
Total liabilities and stockholders' equity	\$ 26,283,267	\$ 25,816,984

* On October 10, 2025, the Company effected a one-for-one hundred (1-for-100) reverse stock split of its common and preferred stock, with fractional shares rounded to whole shares. All share and per-share amounts have been retroactively restated to reflect the reverse stock split.

See accompanying notes to the unaudited financial statements.

EASY ENVIRONMENTAL SOLUTIONS, INC.
(formerly known as “Digital Utilities Ventures, Inc.”)
CONSOLIDATED STATEMENT OF OPERATIONS
(UNAUDITED)

	Three Month Ended		Nine Month Ended	
	February 28, 2026	February 28, 2025	February 28, 2026	February 28, 2025
Revenue	\$ 388,818	\$ 183,250	\$ 1,808,827	\$ 428,750
Cost of Revenue	\$ 166,430	\$ 78,042	\$ 341,303	\$ 174,947
Gross Profit / (Loss)	<u>222,388</u>	<u>105,208</u>	<u>1,467,524</u>	<u>253,803</u>
Operating expenses				
Professional and consulting	\$ 58,828	\$ 344,401	\$ 140,328	\$ 416,053
Compensation expense	\$ 55,800	\$ -	\$ 107,800	\$ -
General and administrative	\$ 486,814	\$ 183,963	\$ 1,492,992	\$ 481,597
Total operating expenses	<u>\$ 601,442</u>	<u>\$ 528,364</u>	<u>\$ 1,741,120</u>	<u>\$ 897,650</u>
Net operating income	<u>(379,054)</u>	<u>(423,156)</u>	<u>(273,596)</u>	<u>(643,847)</u>
Other expenses (income)				
Other Income / (expense)	\$ 11,258	\$ 11,713	\$ 15,495	\$ 85,755
Interest expense	\$ (40,901)	\$ (51,503)	\$ (138,622)	\$ (154,509)
Total Other Income/(Expenses)	<u>\$ (29,643)</u>	<u>\$ (39,790)</u>	<u>\$ (123,127)</u>	<u>\$ (68,754)</u>
Net Income	<u>(408,697)</u>	<u>(462,946)</u>	<u>(396,723)</u>	<u>(712,601)</u>
Attributable to Non-Controlling Interest	\$ 194,764	\$ (52,775)	\$ 236,012	\$ 11,879
Income Attributable to Entity	<u>(603,461)</u>	<u>(410,171)</u>	<u>(632,735)</u>	<u>(724,480)</u>
Basic and diluted loss per common shares	<u>(0.0)</u>	<u>(0.0)</u>	<u>(0.0)</u>	<u>(0.0)</u>
Weighted average shares outstanding basic and diluted	\$ 49,444,672	\$ 48,534,744	\$ 49,634,633	\$ 48,534,744

See accompanying notes to the unaudited financial statements.

EASY ENVIRONMENTAL SOLUTIONS, INC.
(formerly known as “Digital Utilities Ventures, Inc.”)
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY
(UNAUDITED)

	Preferred Stock*		Common Stock*		Additional Paid in Capital	Non-Controlling Interest	Accumulated Deficit	Total
	Shares	Amount (\$)	Shares	Amount (\$)				
Balance May 31, 2025	49,100,000	49,100	49,340,548	49,340	29,167,520	856,612	(11,291,790)	18,830,782
Non-controlling interest					-	236,012	-	236,012
Issuance of shares against cash			2,695,000	2,695	13,001			15,696
Issuance for shares against subscription receivable			666,667	667	99,333			100,000
Shares canceled – issuance not completed			(13,158)	(13)	(8,803)	-		(8,816)
Net loss for nine months ended February 28, 2026							(632,735)	(632,735)
Balance February 28, 2026	49,100,000	49,100	52,689,057	52,689	29,271,050	1,092,624	(11,924,525)	18,540,937
Balance May 31, 2024	49,100,000	49,100	48,961,181	48,961	24,489,618	5,145,553	(9,741,722)	19,991,510
Non-controlling interest						11,879		11,879
Shares Issued for cash			12,970	13	(10)			3
Shared issued for services			364,953	365	255,253			255,618
Options issued for services					52,613			52,613
Net loss for nine months ended February 28, 2025							(724,480)	(724,480)
Balance February 28, 2025	49,100,000	49,100	49,339,104	49,339	24,797,474	5,157,432	(10,466,202)	19,587,143

* On October 10, 2025, the Company effected a one-for-one hundred (1-for-100) reverse stock split of its common and preferred stock, with fractional shares rounded to whole shares. All share and per-share amounts have been retroactively restated to reflect the reverse stock split.

See accompanying notes to the unaudited financial statements.

EASY ENVIRONMENTAL SOLUTIONS, INC.
(formerly known as “Digital Utilities Ventures, Inc.”)
CONSOLIDATED STATEMENT OF CASH FLOWS
(UNAUDITED)

	February 28, 2026	February 28, 2025
Net profit/ (loss)	(632,735)	(724,480)
Adjustment as to non-cash items;		
Issuance for shares against subscription receivable	100,000	-
Non-controlling interest	236,012	11,879
Shares Issued against services	-	255,618
Options Issued against services	-	52,613
Shares canceled – issuance not completed	(8,816)	-
Cash flows from operating activities		-
Changes in operating assets and liabilities:		
Prepaid expenses	(5,000)	4,950
Accounts receivable	221,135	(6,600)
Inventory	-	(4,179)
Other receivables	-	(100)
Accounts payable and accrued expenses	281,785	112,396
Accrued interest payable	122,567	154,509
Related party payable	(77,859)	10,145
Net cash provided by operating activities	<u>237,089</u>	<u>(133,249)</u>
Cash flows from investing activities		
Acquisition of fixed assets	(143,653)	(14,045)
FEN - Terre License	(351,701)	-
Acquisition of intangible assets	(100,000)	(193,750)
Net cash used in investing activities	<u>(595,354)</u>	<u>(207,795)</u>
Cash flows from financing activities		
Loan received from related parties	429,634	369,583
Shares issued against cash	15,696	3
Net cash provided by financing activities	<u>445,330</u>	<u>369,586</u>
Net change in cash	87,064	28,542
Cash at beginning of year	67,366	11,106
Cash at end of year	<u>154,430</u>	<u>39,648</u>
Supplemental cash flows disclosures:		
Cash paid for interest	-	-
Cash paid for income taxes	-	-
Supplemental non- cash flow disclosures:		
Non-cash investing & financing activities		
Shares issued in pursuance of stock exchange agreement	-	-
Shares cancelled in pursuance of control change	-	-

See accompanying notes to the unaudited financial statements.

EASY ENVIRONMENTAL SOLUTIONS, INC.
(formerly known as “Digital Utilities Ventures, Inc.”)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE QUARTER ENDED FEBRUARY 28, 2026

Note 1 - Nature and Continuance of Operations

Organization

Digital Utilities Ventures, Inc. (the Company) was incorporated under the laws of the State of Delaware on June 13, 1991. Presently, the Company’s primary focus is on green technologies, such as liquid microbial products, to replace traditional pollution-causing fertilizers while cleaning up lakes and rivers. The fully organic certified product can be made on-site with the company’s Easy FEN module, located in distributed rural villages and cities. The company’s patented Modular Energy Production Systems (MEPS) can create biofuels from waste trees causing forest fires, municipal garbage, and residual crop waste at distributed remote locations. All of this occurs while sequestering large amounts of carbon dioxide.

Additionally, the company sells and manufactures the modular Easy Nano Void product line, which utilizes a patented technology creating trillions of tiny gaseous bubbles per gallon of solution. This revolutionary product can quickly clean up algae-infested lakes and ponds, toxic industrial waste, revolutionize composting, and improve irrigation for crops such as fruits, vegetables, vineyards, and cannabis without costly membranes or filters.

The Company has also licensed patented, world-changing technology to dramatically increase the output production of oil wells by 160% to 500%. The end goal of this technology is to provide all the transitional petroleum the world will ever need without drilling another oil well. The technology can also be utilized to quickly clean up oil spills.

Effective March 31, 2024, the Company signed a Stock Purchase Agreement with the Feed Earth Now, LLC (FEN) a privately owned limited liability company organized in the state of Illinois, to acquire a majority interest (51%), in exchange for common and preferred stock. In addition, the Company also acquired 81% interest in the Easy Energy Systems Technologies, LLC (EEST) and Easy Modular Manufacturing, Inc. (EMM) in exchange for common and preferred stock.

Easy Modular Manufacturing is in the business of providing disruptive technologies into a number of industries with its largest portion of sales since its initial inception into the oil and gas industry. The system is a licensed and patented nano bubble technology that prior testing demonstrates will enable an oil well to near double its output capacity. It does this by pushing the extremely small nanometer sized nitrogen bubbles thousands of feet underground back into the far underground rock crevice’s at the bottom of the oil well. In essence serving as an “underground nano meter sized oil and gas exploration system.” All of these deployed Easy Nano Void Modular systems are connected via remote wireless system with all packets of data very tightly streamed back and forth wirelessly to a central location where all modules deployed can be monitored and enhanced in real time. Additionally, the same suite of technology has been found to dramatically increase the production of Cannabis. Easy Modular Manufacturing has also been making sales into the cannabis industry.

As the prior business of DUTV incurred loss carry forward and the current and planned future business of Easy Modular Manufacturing, Inc. combined with the technologies of Easy Energy Systems Technologies, LLC are all similar and encompass the same industries; it is the intent of the post-merger DUTV company to utilize the approximately \$12 million in DUTV loss carryforwards in the combined DUTV company going forward. This will serve to reduce DUTV income taxes going forward. The merger is not being done solely for tax purposes, but placing all of the various entities under the one publicly traded DUTV company will better enable the company to obtain financing and to be able to provide the funds to bring its technology to the entire world. The use of the tax loss is merely a side benefit and not the primary reason for the merger.

On March 25, 2025, the Company announced that it had entered into an agreement to acquire 100% of Life Style Dock, Inc. (“LSD”), a manufacturer of luxury docks based in Salem, South Carolina. The agreement was subject to customary closing conditions, including the requirement that the Company first acquire full ownership of Easy Modular Manufacturing, Inc. (EMM) and Easy Energy Systems Technologies, LLC (EEST). Pursuant to the Company’s press release of April 17, 2025, the Company announced that it holds 100% ownership of its previously majority-owned subsidiaries, EMM and EEST.

On October 8, 2025, the Company’s request to FINRA for its 1-for-100 reverse stock split, name change and ticker-symbol change (collectively “corporate action”) got processed. Following the FINRA processing of the Company’s corporate action, the Company had been in the process of closing the merger with Life Style Dock, Inc. through the issuance of shares of common stock to Life Style Dock shareholders, representing approximately 25% of the post-merger ownership of the Company.

Subsequent to February 28, 2026, the Company rescinded and unwound the pending acquisition of Life Style Dock, Inc. The Company has publicly disclosed this development to the markets by press release. The Company's position is that the Life Style Dock transaction was never finally consummated from an operational or financial standpoint. Accordingly, no financial information related to Life Style Dock, Inc. has been consolidated into or reflected in the Company's financial statements, and its results of operations and financial position are excluded in their entirety from the accompanying financial statements.

On April 2, 2025, the Company merged with Easy Environmental Solutions, Inc., a Nevada corporation. On October 8, 2025, this transaction got processed by FINRA. As a result of this merger the surviving entity is Easy Environmental Solutions, Inc., operating under Nevada law. The Company's legal name changed from "Digital Utilities Ventures, Inc." to "Easy Environmental Solutions, Inc." and the Company's OTC trading symbol is expected to change from DUTV to "EZES" by the end of October 2025.

On October 8, 2025, the Company received notice that the processing of its corporate action by FINRA has been completed and thus approving its 1-for-100 reverse stock split, the name change, and the ticker-symbol change for Digital Utilities Ventures, Inc. The related announcement was published on OTC Markets on October 9, 2025. Trading under the new name Easy Environmental Solutions, Inc. with the symbol DUTVD commenced on October 10, 2025. The Company is expected to begin trading under its new ticker symbol, EZES, at the opening of trading on October 30, 2025.

The processing of corporate actions by FINRA finalized the reincorporation and corporate restructuring that had been previously authorized by the Board of Directors and a majority of shareholders on July 7, 2025, through the merger of Digital Utilities Ventures, Inc. (Delaware) into its wholly owned Nevada subsidiary, Easy Environmental Solutions, Inc. As a result, the surviving entity operates under Nevada law as Easy Environmental Solutions, Inc., with its principal offices and manufacturing facility located in Mankato, Minnesota.

Concurrent with the reincorporation of Digital Utilities Ventures, Inc. into its Nevada subsidiary, the Company's Board of Directors and majority shareholders approved a 1-for-100 reverse stock split of its common stock on July 7, 2025, pursuant to the Agreement and Plan of Merger. Under the terms of the Plan:

- Each 100 shares of DUTV common stock outstanding as of the record date (June 15, 2025) was converted into one share of common stock of the surviving Nevada entity, Easy Environmental Solutions, Inc.
- Fractional shares resulting from the split were rounded up to the nearest whole share.
- The number of authorized shares of common stock increased from 7,000,000,000 to 10,000,000,000 to accommodate the post-split capital structure, while total shareholders' equity remained unchanged.

The reverse stock split was implemented to enhance marketability by increasing the per-share trading price of the Company's common stock, reducing transaction costs for shareholders, and aligning the capital structure with industry norms. The split became effective upon completion of FINRA procession of Company's corporate actions on October 8, 2025, and trading under the new capital structure commenced on October 10, 2025.

Based on above, the Company effected a one-for-one hundred (1-for-100) reverse stock split of its common stock and preferred stock. In connection with the reverse stock split, the Company increased its authorized shares of common stock from 7,000,000,000 to 10,000,000,000. All share and per-share information has been retroactively restated to reflect the reverse stock split.

The company currently has both corporate offices and manufacturing facilities in Mankato, MN.

Going Concern

These consolidated financial statements have been prepared on a going concern basis. The Company's ability to continue as a going concern is dependent upon the ability of it to generate profitable operations in the future and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. The outcome of these matters cannot be predicted with any certainty at this time. These factors raise substantial doubt that the company will be able to continue as a going concern for a period of one year from the issuance of these financial statements. Management plans to continue to provide for its capital needs by the issuance of common stock and related party advances. These consolidated financial statements do not include any adjustments to the amounts and classification of assets and liabilities that may be necessary should the Company be unable to continue as a going concern.

Note 2 - Summary of Significant Accounting Policies

Principles of Consolidation and Basis of Presentation

The consolidated financial statements include the accounts of the Company and its majority-owned subsidiaries, Feed Earth Now LLC. (FEN), Easy Energy Systems Technologies, LLC (EEST) and Easy Modular Manufacturing, Inc. (EMM) since March 31, 2024. The consolidated financial statements are presented on accrual basis in accordance with US GAAP and all significant intercompany transactions have been eliminated in consolidation. The Company's fiscal year-end is May 31.

Use of Estimates

The preparation of financial statements in 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. A change in managements' estimates or assumptions could have a material impact on the Company's financial condition and results of operations during the period in which such changes occurred.

Actual results could differ from those estimates.

Impairment of Long-lived Assets

The Company reviews long-lived assets for impairment when circumstances indicate the carrying amount of an asset may not be recoverable based on the undiscounted future cash flows of the asset. If the carrying amount of the asset is determined not to be recoverable, a write-down to fair value is recorded. Fair values are determined based on quoted market values, discounted cash flows, or external appraisals, as applicable. The Company reviews long-lived assets for impairment at the individual asset or the asset group level for which the lowest level of independent cash flows can be identified.

Basic and diluted earnings per share

Basic earnings per share are based on the weighted-average number of shares of common stock outstanding. Diluted Earnings per share is based on the weighted-average number of shares of common stock outstanding adjusted for the effects of common stock that may be issued as a result of the following types of potentially dilutive instruments:

- Warrants,
- Employee stock options, and
- Other equity awards, which include long-term incentive awards.

The FASB ASC Topic 260, Earnings per Share, requires the Company to include additional shares in the computation of earnings per share, assuming dilution. Diluted earnings per share assume that all diluted options were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, options are assumed to be exercised at the time of issuance, and as if funds obtained thereby were used to purchase common stock at the average market price during the period.

The Company has not issued warrants or entered into any agreements requiring the Company to do so at a future date. Therefore, dilutive, and basic losses per common share are equal.

Revenue Recognition

We recognize revenue when persuasive evidence of an arrangement exists, delivery has occurred or products have been sold, the purchase price is fixed or determinable and collectability is reasonably assured.

Our customers place orders for our products pursuant to their purchase orders and we are paid by our customers pursuant to our invoices. Each invoice calls for a fixed payment in a fixed period of time. We recognize revenue by selling our products under our customers' purchase orders and our related invoices to our customers. Revenue related to the sales of our products to our customers is recognized as the products are sold and amounts are paid, using the straight-line method over the term of the sales transaction. Prepayments, if any, received from customers prior to the products being delivered are recorded as advance from customers. In these cases, when the products are sold, the amount recorded as advance from customers is recognized as revenue.

Income Taxes

The Company uses the asset and liability method of accounting for income taxes in accordance with FASB ASC Topic 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statements carrying amounts of existing assets and liabilities and loss carryforwards and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The Company records a valuation allowance to reduce deferred tax assets to the amount that is believed more likely than not to be realized.

The Company recognizes the tax benefit from an uncertain tax position only if it is more likely than not 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 positions are then measured based on the largest benefit that has a greater than 50% likelihood of being realized upon settlement.

Fair Value of Financial Instruments

The Company applies fair value accounting for all financial assets and liabilities and non-financial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. The Company defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the

measurement date. When determining the fair value measurements for assets and liabilities, which are required to be recorded at fair value, the Company considers the principal or most advantageous market in which the Company would transact and the market-based risk measurements or assumptions that market participants would use in pricing the asset or liability, such as risks inherent in valuation techniques, transfer restrictions and credit risk. Fair value is estimated by applying the following hierarchy, which prioritizes the inputs used to measure fair value into three levels and bases the categorization within the hierarchy upon the lowest level of input that is available and significant to the fair value measurement:

Level 1 – Quoted prices in active markets for identical assets or liabilities.

Level 2 – Observable inputs other than quoted prices in active markets for identical assets and liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Inputs that are generally unobservable and typically reflect management’s estimate of assumptions that market participants would use in pricing the asset or liability.

The Company’s valuation techniques were used to measure the fair value of money market funds and certain marketable equity securities were derived from quoted prices in active markets for identical assets or liabilities. The valuation techniques used to measure the fair value of all other financial instruments, all of which have counterparties with high credit ratings, were valued based on quoted market prices or model driven valuations using significant inputs derived from or corroborated by observable market data.

In accordance with the fair value accounting requirements, companies may choose to measure eligible financial instruments and certain other items at fair value. The Company has not elected the fair value option for any eligible financial instruments.

Stock Based Compensation

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were more reliably determinable measures of fair value than the value of the services being rendered.

Recent Accounting Pronouncements

Recent accounting pronouncements issued by the FASB (including its Emerging Issues Task Force), the AICPA, and the SEC did not, or are not believed by management to, have a material impact on the Company’s present or future financial statements.

Property and Equipment

Property and equipment are carried at cost. Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the life of the assets are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period.

Depreciation is computed for financial statement purposes on a straight-line basis over estimated useful lives of the related assets. The estimated useful lives of depreciable assets are:

	<u>Estimated Useful Life</u>
Furniture and Fixtures	5-10 years
Computer Equipment	2-5 years
Vehicles	5-10 years

For federal income tax purposes, depreciation is computed under the modified accelerated cost recovery system. For audit purposes, depreciation is computed under the straight-line method. We have not purchased property or equipment since inception.

Intangible Assets

Intangible assets with finite lives are amortized over their estimated useful lives. Intangible assets with indefinite lives are not amortized but are tested for impairment annually or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment was recognized for the quarter ended February 28, 2026 and year ended May 31, 2025.

Goodwill

Goodwill is representing the excess of fair value of net assets acquired during the multiple business acquisition. Goodwill is tested annually at year end for impairment or more frequently if events or circumstances indicate that it is more likely than not that the fair value would be significantly less than its' carrying amount.

Commitments and Contingencies

The Company follows ASC 440 & ASC 450, subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies and commitments respectively. Certain conditions may exist as of the date financial statements are issued, which may result in a loss to the Company, but which will only be resolved when one or more future events occur or fail to occur.

The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or un-asserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or un-asserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's financial statements. If the assessment indicates that a potentially material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time, that these matters will have a material adverse effect on the Company's financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

Note 3 – Business Acquisition

As on March 31, 2024, the Company entered into stock purchase agreement and acquired 81% interest of Easy Modular Manufacturing, Inc. (EMM) (a private entity) for 14,750,000 shares of Common Stock and 20,000,000 shares of Series "C" convertible Preferred Stock. Fair value of Common stock issued was \$0.0041 per share and of preferred share was \$0.001 per share. Net assets acquired at the time of acquisition were (\$238,876). Additionally, 1,036,575 shares of Common Stock and 1,402,439 shares of Series "C" convertible Preferred Stock in DUTV were issued and being held in escrow for exchange in 6 months for the related party debt. This acquisition resulted in the goodwill of \$10,871,888 as follows.

(All share amounts have been retroactively restated to reflect the 1-for-100 reverse stock split.)

Total Net Assets excluding goodwill	(238,876)
Goodwill	10,871,888
Total Net Assets	10,633,012
Equity - Controlling	8,612,740
Equity - NCI	2,020,272
Total Equity	10,633,012

Since March 31, 2024, the results of EMM have been included in the consolidated financial statements, and the noncontrolling interest has been adjusted for its share of post-acquisition earnings.

As on March 31, 2024, the Company entered into stock purchase agreement and acquired 81% interest of Easy Energy Systems Technologies, LLC. ("EEST") for 14,750,000 shares of Common Stock and 20,000,000 shares of Series "C" convertible Preferred Stock. Fair value of Common stock issued was \$0.0041 per share and of preferred share was \$0.001 per share. Net assets acquired at the time of acquisition were (\$29). Additionally, 3,213,425 shares of Common Stock and 4,347,561 shares of Series "C" convertible Preferred Stock in DUTV were issued and being held in escrow for exchange in 6 months for the related party debt. This acquisition resulted in the goodwill of \$12,098,499 as follows.

(All share amounts have been retroactively restated to reflect the 1-for-100 reverse stock split.)

Total Net Assets excluding goodwill	(29)
Goodwill	12,098,499
Total Net Assets	12,098,470
Equity - Controlling	9,799,760
Equity - NCI	2,298,709
Total Equity	12,098,470

Since March 31, 2024, the results of EEST have been included in the consolidated financial statements, and the noncontrolling interest has been adjusted for its share of post-acquisition earnings.

Effective March 31, 2024 DUTV acquired 51% of Feed Earth Now. (FEN) for 1,000,000 shares of Common Stock and 1,400,000 shares of Series "C" convertible Preferred Stock. The fair value of Common stock was 0.0041 per share and of preferred share was 0.001 per share. Net assets acquired at the time of acquisition were 355,890. This acquisition resulted in the goodwill of \$1,212,738 as follows:

(All share amounts have been retroactively restated to reflect the 1-for-100 reverse stock split.)

Total Net Assets excluding goodwill	355,890
Goodwill	1,212,738
Total Net Assets	1,568,627
Equity - Controlling	800,000
Equity - NCI	768,627
Total Equity	1,568,627

Acquisition of Remaining Noncontrolling Interests - Easy Modular Manufacturing, Inc. (EMM) and Easy Energy Systems Technologies, LLC. ("EEST")

During the month of April, 2025, the Company acquired the remaining 19% noncontrolling interests in EMM and EEST for aggregate nominal cash consideration of \$20. The noncontrolling interests had a combined carrying amount of \$4,370,065 as of May 31, 2025, representing the initial amounts disclosed above plus cumulative post-acquisition earnings through May 31, 2025, as reflected in the Statement of Stockholders' Equity. This transaction was accounted for as an equity transaction under ASC 810-10-45-22, with no gain or loss recognized. The \$4,370,045 difference between the carrying amount and consideration paid was recorded as an increase to Additional Paid-in Capital.

Note 4 - Stockholders' Equity

The total number of common shares authorized that may be issued by the Company is 10,000,000,000 shares with a par value of \$0.001 per share. The total number of preferred shares authorized that may be issued by the Company is 5,000,000,000 shares, a par value of \$0.001 per share.

During the year ended May 31, 2024, as a result of reorganization, the Company cancelled 25,046,009 shares of common stock while 38,630,000 new shares of common stock were issued. In the same matter, the Company issued 49,100,000 shares of preferred stock during the year ended May 31, 2024.

The common stock of 840,000 held with escrow with respect to stock exchange agreement with Feed Earth Now got cancelled as on July 09, 2024. This transaction had been accounted for on the balance sheet date i.e. as on May 31, 2024.

On November 1, 2024, the Company issued to Paul Walton 30,000 shares of common stock for services rendered. These shares had a market value of \$31,200 on the date of their issuance at the price of \$0.0104.

On January 27, 2025, the Company issued to employees and other parties (Investors and service providers) 334,953 shares of common stock for services rendered. These shares had a market value of \$224,419 on the date of their issuance at the price of \$0.0067.

On February 11, 2025, the Company issued Equipment Finance Consultants, LLC 12,970 shares of common stock against cash of \$3.

On July 7, 2025, concurrent with the reincorporation of Digital Utilities Ventures, Inc. into its Nevada subsidiary, the Company's Board of Directors and majority shareholders approved a 1-for-100 reverse stock split of its common stock pursuant to the Agreement and Plan of Merger. Under the terms of the Plan:

- Each 100 shares of DUTV common stock outstanding as of the record date (June 15, 2025) was converted into one share of common stock of the surviving Nevada entity, Easy Environmental Solutions, Inc.
- Fractional shares resulting from the split were rounded up to the nearest whole share.
- The number of authorized shares of common stock increased from 7,000,000,000 to 10,000,000,000 to accommodate the post-split capital structure, while total shareholders' equity remained unchanged.

The reverse stock split was implemented to enhance marketability by increasing the per-share trading price of the Company's common stock, reducing transaction costs for shareholders, and aligning the capital structure with industry norms. The split became effective upon completion of FINRA procession of Company's corporate actions on October 8, 2025, and trading under the new capital structure commenced on October 10, 2025.

Accordingly, on October 10, 2025, the Company effected a one-for-one hundred (1-for-100) reverse stock split of its common and preferred stock, with fractional shares rounded to whole shares. All share and per-share amounts have been retroactively restated to reflect the reverse stock split.

Stock certificates for the 13,158 shares of common stock issued to an independent contractor were yet to be issued as on August 30, 2025. These shares were canceled on November 30, 2025, as issuance was not completed.

On October 28, 2025, the Company issued to William Reusswig 666,667 shares of common stock against subscription receivable of \$100,000.

During the quarter ended February 28, 2026, the Company issued 2,695,000 shares for cash proceeds of \$15,696. The related stock certificates had not yet been issued as of February 28, 2026.

There were 49,100,001 shares of preferred stock issued and outstanding as of February 28, 2026, and May 31, 2025, respectively.

There were 52,689,057 and 49,340,548 shares of common stock were issued and outstanding as of February 28, 2026, and May 31, 2025, respectively. Stock certificates for the 2,695,000 shares of common stock issued against cash are yet to be issued as on February 28, 2026.

Notes 5 – Options to Acquire Common Stock

On January 27, 2025, the Company granted 232,456 stock options to its employees and other service providers against prior services at an exercise price of \$0.0057 per share exercisable within five (5) years.

The Company estimated the fair value of stock options it granted to utilizing the Binomial option-pricing model. The volatility component of the calculation is based on the historic volatility of the Company's stock. The expected life assumption is primarily based on historical exercise patterns. The risk-free interest rate for the expected term of the option is based on the interest loan for the latest loan received by the entity. The stock price is considered based on the closing price of the Company's common stock as of the grant date.

The Company recognizes professional costs for those shares in Quarter ended February 28, 2025. The fair values of option awards granted during the nine months ending February 28, 2025, were estimated using a Binomial option pricing model under the following assumptions:

	<u>Low</u>		<u>High</u>	
Rate	5	%	5	%
Volatility	8.04	%	8.04	%
Stock price	\$ 0.0067		\$ 0.0067	
Exercise price	\$ 0.0057		\$ 0.0057	
Term (years)	5.00		5.00	

Determining the assumptions for the expected term and volatility requires management to exercise significant judgment. The expected term represents the weighted-average period that options granted are expected to be outstanding, giving consideration to vesting schedules. Since the Company does *not* have an extended history of actual exercises, the Company has estimated the expected term using a simplified method which calculates the expected term as the average of the time-to-vesting and the contractual life of the awards. Given the limited public market for the Company's stock, the Company has elected to estimate its expected volatility by benchmarking its volatility by using share price for the last 3 years.

The status of the options as on February 28, 2026, and new issuance during the year is as follows:

<u>Shares</u>	<u>Weighted average exercise price</u>	<u>Weighted average remaining contractual</u>	<u>Aggregate intrinsic value</u>
---------------	--	---	----------------------------------

		<u>per share</u>	<u>term</u>	
Outstanding at May 31, 2025	232,456	\$ 0.0057	5	\$ -
Exercised	-			
Expired	-			
Forfeited	-			
Granted				-
Outstanding as of February 28, 2026	<u>232,456</u>	<u>\$ 0.0057</u>	<u>5</u>	<u>\$ -</u>

(All option share amounts have been retroactively restated to reflect the 1-for-100 reverse stock split; the exercise price and the stock price used in the valuation assumptions reflect the original pre-split amounts at the grant date.)

Notes 6 – Related Party Notes Payable

Note's payables are various promissory notes due to related parties which bear interest from 3% to 5%. Effective May 01, 2024, the Company did debt restructuring and as a result the Company recorded net loss on debt extinguishment of \$171,892. After debt restructuring, principal amount payable on these notes is \$4,133,798 while Interest accrued is \$225,264 as of May 31, 2025. As of February 28, 2026, interest accrued on these notes is \$347,832. During the previous quarter ended November 30, 2025, the Company exchanged common shares with Joseph C. Passalaqua in settlement of \$2,050,000 of promissory notes. In connection with this transaction, \$500,000 of principal debt was assigned to the Mark and Shauna Souza Gaalswyk Irrevocable Trust and \$1,550,000 of principal debt was assigned to Easy Energy Systems, Inc. As a result, the Company reclassified \$2,050,000 from notes payable to related party notes payable, reducing notes payable to \$2,083,798

Related party payables are accumulated operating expenses paid by shareholders on behalf of the company. Balances outstanding are \$200,896 and \$278,755 as of February 28, 2026 and May 31, 2025 respectively.

Note 7 – Commitments and Contingencies

From time to time, the Company may become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. Litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm the business. As of February 28, 2026 and May 31, 2025, the Company was not involved in any lawsuits or legal proceedings.

Note 8 – Income Taxes

The Company has a net operating loss carried forward of approximately \$11,924,526 available to offset taxable income in future years which commence expiring in fiscal 2033. The Company is subject to United States federal and state income taxes at an approximate rate of 21%.

There was no income tax expense for the period ending February 28, 2026 and year ended May 31, 2025. The reconciliation and the tax effects of temporary differences that give rise to significant portions of the net deferred tax assets at the U.S. statutory rate of 21% on February 28, 2026 May 31, 2025 are as follows:

	<u>February 28, 2026</u>	<u>May 31, 2025</u>
Deferred tax assets		
Net operating losses	\$ (11,924,526)	\$ (11,291,790)
Deferred tax liability		
Net deferred tax assets	\$ 2,504,150	\$ 2,371,276
Less valuation allowance	\$ (2,504,150)	\$ (2,371,276)
	\$ -	\$ -

Note 9– Subsequent Events

The Company has evaluated subsequent events through the date these financial statements were issued, which is April 17, 2026. The following material subsequent events occurred after the balance sheet date of February 28, 2026, and are disclosed in accordance with ASC 855, Subsequent Events.

1) Rescission of Pending Lifestyle Dock Company Acquisition

During a prior period, the Company disclosed that it was in the process of finalizing the acquisition of Lifestyle Dock Company ("Lifestyle"), a premium manufacturer of luxury docks, pending completion of FINRA's regulatory review process and other closing conditions. As previously reported, Lifestyle operates an East Coast manufacturing facility and was expected to expand the Company's product portfolio and provide opportunities to integrate its patented NanoVoid™ clean-water technology into high-end docks and marina systems. Subsequent to the prior period, the Company has rescinded and unwound the pending acquisition of Lifestyle. The Company has publicly disclosed this development to the markets by press release. The Company's position is that the Lifestyle transaction was never finally consummated from an operational or financial standpoint. Accordingly, no financial information related to Lifestyle has been consolidated into or reflected in the Company's financial statements, and Lifestyle's results of operations and financial position are excluded in their entirety from the accompanying financial statements.

Management does not expect the rescission of this transaction to have a material impact on the Company's financial position or results of operations as presented herein.

- 2) As of March 10, 2026, the Company issued 93,750 shares of common stock and 187,500 options at an exercise price of \$0.75, with a five-year term, to various contractors.

Nature of Subsequent Events

These subsequent events are considered non-adjusting under ASC 855 because they relate to conditions that arose after the balance sheet date. No adjustments to the financial statements as of February 28, 2026, are required. However, the above events are material to an understanding of the Company's current business trajectory, market positioning, and future revenue potential, and therefore warrant disclosure.

The Company determined that it does not have any other material subsequent events, requiring recording or disclosure in these financial statements.