

COASTAL CAPITAL ACQUISITION CORP.

1410 Park Ln S Suite #1

Jupiter, FL 33458

1.888.241.7333

coastalcapitalacquisitioncorp.com

shareholders@coastalcapitalac.com

Annual Report

For the year ended: December 31, 2025 (the "Reporting Year")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

1,052,339,050 as of December 31, 2025

1,052,339,050 as of December 31, 2024

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

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 any names used by predecessor entities, along with the dates of the name changes.

Current name: Coastal Capital Acquisition Corp. – 1/2008 - Current

Previous names:

EZ2 Companies, Inc. – 11/2004 – 01/2008

Edgar Filings.net, Inc. – 05/1999 – 11/2004

Current State and Date of Incorporation of Registration: **Florida**

Standing in this jurisdiction is: **Active**

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

None to report

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

None

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

None

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

50 N Laura St Suite 2500
Jacksonville, FL 32202

The address(es) 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: **Pacific Stock Transfer Company, Inc**

Phone: **702-361-3033 & 800-785-7782**

Email: **info@pacificstocktransfer.com**

Address: **6725 Via Austi Pkwy, Suite 300 Las Vegas, Nevada 89119**

Publicly Quoted or Traded Securities:

Trading symbol:	CCAJ
Exact title and class of securities outstanding:	Common Stock
CUSIP:	190426-10-6
Par or stated value:	<u>\$0.001 per share</u>

Total shares authorized:	<u>8,350,000,000</u>	<u>as of December 31, 2025</u>
Total shares outstanding:	<u>1,052,339,050</u>	<u>as of December 31, 2025</u>
Total number of shareholders of record:	<u>199</u>	<u>as of December 31, 2025</u>

Other classes of authorized or outstanding equity securities:

N/A

Security Description:

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

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

N/A

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

(a) 100,000,000 Preferred B Shares with 1:100,000 voting rights and no conversion to common stock;

(b) 41,125,000 Preferred A Shares with 1:2 voting rights, convertible to common stock at a 1:2 ratio;

(c) 41,125,000 Preferred C Shares with 1:2 voting rights, convertible to common stock at a 1:4 ratio.;

(d) 41,125,000 Preferred D Shares with 1:100 voting rights, convertible to common stock at a ration 1:6

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

N/A

4. **Describe any material modifications to the rights of the holders of the company's securities that have occurred over the reporting year covered by this report**

N/A

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 year.**

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

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End:			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>12/31/2021</u> Common: <u>934,739,050</u> Preferred: <u>5,000,000</u>									
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 the market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued too. *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>08-Feb-2022</u>	<u>New Issue/Exchange</u>	<u>15,000,000</u>	<u>Common</u>	<u>N/A</u>	<u>N/A</u>	<u>Daniel Govenile</u>	<u>Option Executed</u>	<u>Restricted</u>	<u>_____</u>
<u>23-Nov-2022</u>	<u>New Issuance</u>	<u>41,125,000</u>	<u>Class A Preferred</u>	<u>\$0.001</u>	<u>N/A</u>	<u>European Registered Agent Authority -Rohn Monroe</u>	<u>New Issuance of Company Owned</u>	<u>Restricted</u>	<u>_____</u>
<u>23-Nov-2022</u>	<u>New Issuance</u>	<u>95,000.00</u>	<u>Class B Preferred</u>	<u>\$0.001</u>	<u>N/A</u>	<u>European Registered Agent Authority-Rohn Monroe</u>	<u>New Issuance of Company Owned</u>	<u>Restricted</u>	
<u>23-Nov-2022</u>	<u>New Issuance</u>	<u>41,125,000</u>	<u>Class C Preferred</u>	<u>\$0.001</u>	<u>N/A</u>	<u>European Registered Agent Authority-Rohn Monroe</u>	<u>New Issuance of Company Owned</u>	<u>Restricted</u>	
<u>23-Nov-2022</u>	<u>New Issuance</u>	<u>150,000,000</u>	<u>Class D Preferred</u>	<u>\$0.001</u>	<u>N/A</u>	<u>Panter Capital Holding-Rohn Monroe</u>	<u>For Acquisition of European Registered Agent Authority</u>	<u>Restricted</u>	
<u>23-Nov-2022</u>	<u>New Issuance</u>	<u>100,000,000</u>	<u>Common Stock</u>	<u>\$0.001</u>	<u>N/A</u>	<u>Panter Capital Holding-Rohn Monroe</u>	<u>For Acquisition of European Registered Authority</u>	<u>Restricted</u>	

<u>20-Oct-2022</u>	<u>New Issuance</u>	<u>15,000,000</u>	<u>Common Stock</u>	<u>\$0.001</u>	<u>N/A</u>	<u>Daniel Govenile</u>	<u>Option Exercised</u>	<u>Restricted</u>	
<u>31-Aug-2023</u>	<u>New Issuance</u>	<u>2,600,000</u>	<u>Common Stock</u>	<u>\$0.001</u>	<u>N/A</u>	<u>William Pitre</u>	<u>New Issuance of Company Owned</u>	<u>Restricted</u>	
Shares Outstanding on Date of This Report:									
<u>Ending Balance</u>									
<u>Ending Balance:</u>									
Date <u>12/31/2025</u> Common: 1,052,339,050									
Preferred: 5,000,000									

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

N/A

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

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

<u>Date of Note Issuance</u>	<u>Outstanding Balance (\$)</u>	<u>Principal Amount at Issuance (\$)</u>	<u>Interest Accrued (\$)</u>	<u>Maturity Date</u>	<u>Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)</u>	<u>Name of Noteholder.</u> <small>*You must disclose the control person(s) for any entities listed.</small>	<u>Reason for Issuance (e.g. Loan, Services, etc.)</u>
<u>1/2/2013</u>	<u>\$104,335.82</u>	<u>\$75,000</u>	<u>\$29,335.82</u>	<u>1/2/2025</u>	<u>The conversion price shall be \$0.001, adjusted for any stock splits.</u>	<u>European Chamber of Commerce for Investment Banks & Trust</u>	<u>Services</u>
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

4) Issuer's Business, Products and Services

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

Coastal Capital Acquisition Corp. (CCAC) is now a Builder primarily engaged in the construction of single-family houses (SIC 6552) and other buildings for sale on our own account rather than as contractors including renovations. Our secondary business engagement is an Office of Holding (SIC 6719) companies primarily engaging in holding the equity interest in (or securities) companies and enterprises for the purpose of owning a controlling interest or influencing the management decisions of these firms.

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

European Registered Agent Authority
1000 N West Street Ste 1200
Wilmington DE 19801

C. Describe the issuers' principal products or services.

Equity interests and securities.

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties, or facilities of the issuer, give the location of the principal plants and other property of the issuer, and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties, or facilities, clearly describe them as above and the terms of their leases.

N/A

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the year end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuer's securities, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.**

Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g., Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity

<u>LeRoy Aday</u>	<u>Owner</u>	<u>Jupiter, FL</u>	<u>100,000,000</u>	<u>Series B Preferred</u>	<u>100%</u>	
<u>Panthera Capital Holdings</u>	<u>Shareholder</u>	Las Vegas, NV	100,000,000	<u>Common</u>	<u>2.94%</u>	<u>c/o Rohn Monroe</u>
<u>Rohn Monroe</u>	<u>Acting CIO</u>	<u>Jacksonville, FL</u>	<u>25,107,428</u>	<u>Common</u>	<u>.74%</u>	<u>Purchased Through FINRA Licensed Broker via Open Market</u>

7) **Legal/Disciplinary History**

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

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

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 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.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Thomas Cook
Firm: Thomas Cook & Associates
Address 1: 10470 W Cheyenne Ave Suite 115 PMB 303
Address 2: Las Vegas, NV 89129
Phone: (702) 524-9151
Email: tccsq@aol.com

Investor Relations

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

All other means of Investor Communication:

Twitter: N/A
Discord: N/A
LinkedIn: N/A
Facebook: N/A
[Other] N/A

Other Service Providers

Provide the name of any other service provider(s) **that 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 year.

Name: N/A
Firm: N/A
Nature of Services: N/A
Address 1: N/A
Address 2: N/A
Phone: N/A
Email: N/A

9) Disclosure and Financial Information

A. The Disclosure statement was prepared by:

Name: LeRoy Aday
 Title: CEO
 Relationship to Issuer: Its CEO

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: Ato Professionals
 Firm: N/A
 Address: 1722 11 Street SW, Calgary
 Canada
 Phone: +1-905-920-9684
 Email: atoprofessionals@gmail.com

**COASTAL CAPITAL ACQUISITION CORP
 BALANCE SHEET
 (UNAUDITED)**

	As of Dec 31, 2025(Unaudited)	As of December 31, 2024.
ASSETS		
Current Assets		
Cash and Bank	\$ -	\$ 2,586
Total current assets	\$ -	\$ 2,586
Non-Current Asset		
Dreyfus Fund	\$ 25,393	\$ 25,393
TOTAL ASSETS	\$ 25,393	\$ 27,978
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Convertible Notes	\$ 98,121	\$ 116,239
Interest Payable	\$ 29,336	\$ 29,336
Total current liabilities	\$ 127,457	\$ 145,575
Total other liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ 127,457	\$ 145,575
Stockholders' Equity		
Preferred Stock Class A par value \$0.01 - Authorized 41,125,000 shares. 1,000,000 issued and outstanding	\$ 411,250	\$ 411,250
Preferred Stock Class B par value \$0.001 - Authorised 100,000,000 shares. 1,000,000 issued and outstanding	\$ 1,000,000	\$ 1,000,000
Preferred Stock Class C par value \$0.01 - Authorized 41,125,000 shares. 1,000,000 issued and outstanding	\$ 411,250	\$ 411,250
Preferred Stock Class D par value \$0.01 - Authorised 150,000,000 shares. 1,500,000 issued and outstanding	\$ 1,500,000	\$ 1,500,000
Common stock, par value \$0.001 - authorized 1,052,339,050 shares 1,052,339 and 1,052,339 shares issued and outstanding as of December 31, 2025 and 2024 respectively	\$ 1,052,339	\$ 1,052,339

Additional paid-in-capital	\$ 108,451	\$ 69,447
Accumulated deficit	\$ (4,585,354)	\$ (4,561,883)
TOTAL STOCKHOLDERS' EQUITY	\$ (102,064)	\$ (117,596)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 25,393	\$ 27,978

See accompany notes to the financial statements.

COASTAL CAPITAL ACQUISITION CORP
STATEMENTS OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025.
(UNAUDITED)

	YEAR ENDED DEC 31, 2025	YEAR ENDED DEC 31, 2024.
Operating revenue:		
Revenues	\$ -	\$ -
Gross Profit	\$ -	\$ -
Operating expenses:		
General and administrative	\$ (23,471)	\$ (41,939)
Total operating expenses	\$ (23,471)	\$ (41,939)
Loss from operations	\$ (23,471)	\$ (41,939)
Other Income (expenses)		
Total other income/(expense)	\$ -	\$ -
Net Loss	\$ (23,471)	\$ (41,939)
Net Loss Per Share		
Basic	\$ (0.0223)	\$ (0.0399)
Diluted	\$ (0.0223)	\$ (0.0399)
Weighted Average Shares Outstanding		
Basic	\$ 1,052,339	\$ 1,052,339
Diluted	\$ 1,052,339	\$ 1,052,339

See accompany notes to the financial statements.

COASTAL CAPITAL ACQUISITION CORP
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

	<u>Year Ended</u> <u>Dec 31, 2025</u>	<u>Year Ended</u> <u>Dec 31, 2024</u>
Cash flows from operating activities:		
Net loss from continuing operations attributable to	\$ (23,471)	\$ (41,939)
Adjustments to reconcile net income (loss) to net cash		
Depreciation	\$ -	\$ -
Stock - based compensation	\$ -	\$ -
Preferred stock issuance	\$ -	\$ -
Changes in operating assets and liabilities:		
Accrued Liabilities and Other payables	\$ (18,117)	\$ -
Net cash used in operating activities	\$ (41,589)	\$ (41,939)
Cash flows from investing activities		
Net cash used in investing activities	\$ -	\$ (41,939)
Cash flows from financing activities		
Additional Paid In Capital	\$ 39,003	\$ -
Convertible Note	\$ -	\$ 41,239
Net cash provided by financing activities	\$ (2,586)	\$ (700)
Net increase in cash	\$ (2,586)	\$ (700)
Cash, beginning of the year	\$ 2,586	\$ 3,286
Cash as of December 31, 2025	\$ -	\$ 2,586

COASTAL CAPITAL ACQUISITION CORP
STATEMENTS OF STOCKHOLDERS'
EQUITY
FOR THE YEAR ENDED DECEMBER 31,
2025.
UNAUDITED

Description	Common Stock		Preferred Shares Class A		Preferred Shares Class B		Preferred Shares Class C		Preferred Shares Class D		Additional Paid-in	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Capital		
Balance – Balance Jan 1, 2024	1,052,339,050	\$ 1,052,339	41,125,000	\$ 411,250	100,000,000	\$ 1,000,000	41,125,000	\$ 411,250	150,000,000	\$ 1,500,000	69,447	(4,519,944)	(75,658)
Net (loss)	-	-	-	-	-	-	-	-	-	-	-	(41,939)	(41,939)
Balance – December 31, 2024	<u>1,052,339,050</u>	<u>\$ 1,052,339</u>	<u>41,125,000</u>	<u>\$ 411,250</u>	<u>100,000,000</u>	<u>\$ 1,000,000</u>	<u>41,125,000</u>	<u>\$ 411,250</u>	<u>150,000,000</u>	<u>\$ 1,500,000</u>	<u>69,447</u>	<u>(4,561,883)</u>	<u>(117,597)</u>
Balance – Balance Jan 1, 2025	1,052,339,050	\$ 1,052,339	41,125,000	\$ 411,250	100,000,000	\$ 1,000,000	41,125,000	\$ 411,250	150,000,000	\$ 1,500,000	69,447	(4,561,883)	(117,597)
Additional Paid in Capital	-	-	-	-	-	-	-	-	-	-	39,003	-	39,003
Net (loss)	-	-	-	-	-	-	-	-	-	-	-	(23,471)	(23,471)
Balance – Dec 31, 2025	<u>1,052,339,050</u>	<u>\$ 1,052,339</u>	<u>41,125,000</u>	<u>\$ 411,250</u>	<u>100,000,000</u>	<u>\$ 1,000,000</u>	<u>41,125,000</u>	<u>\$ 411,250</u>	<u>150,000,000</u>	<u>\$ 1,500,000</u>	<u>108,450</u>	<u>(4,585,354)</u>	<u>(102,064)</u>

Notes for Financials Statements

Note 1 - Description of Business

Coastal Capital Acquisition Corp. ("Coastal Capital" or "the Company") was originally incorporated in Nevada on May 28, 1999 as Edgar Filings.net, Inc. In November 2004 it changed its name to EZ2 Companies, Inc. and on January 16, 2008 it changed to its current name, as well as, changing its corporate domicile to the State of Georgia. On August 10, 2010 the Company changed its Domicile to the State of Florida.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Principle of consolidation

The accompanying consolidated financial statements include only the accounts of the parent company as of December 31, 2025, and 2024.

Use of Estimates and Assumptions and Critical Accounting Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date(s) of the financial statements and the reported amounts of revenues and expenses during the reporting Year(s). Critical accounting estimates are estimates for which (a) the nature of the estimate is material due to the levels of subjectivity and judgment necessary to account for highly uncertain matters or the susceptibility of such matters to change and (b) the impact of the estimate on financial condition or operating performance is material. The Company's critical accounting estimates and assumptions affecting the financial statements were:

- (i) Assumption as a going concern: Management assumes that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

These significant accounting estimates or assumptions bear the risk of change due to the fact that there are uncertainties attached to these estimates or assumptions, and certain estimates or assumptions are difficult to measure or value.

Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable in relation to the financial statements taken as a whole under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Management regularly evaluates the key factors and assumptions used to develop the estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such evaluations, if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America (U.S. GAAP), and expands disclosures about fair value measurements.

To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

- Level 1 Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.
- Level 2 Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.
- Level 3 Pricing inputs that are generally observable inputs and not corroborated by market data.
- Financial assets are considered Level 3 when their fair values are determined using pricing models, discounted cash flow methodologies or similar techniques and at least one significant model assumption or input is unobservable.

The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. If the inputs used to measure the financial assets and liabilities fall within more than one level described above, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

The carrying amount of the Company's financial assets and liabilities, such as cash, prepaid expenses, accounts payable and accrued expenses, approximate their fair value because of the short maturity of those instruments.

Transactions involving related parties cannot be presumed to be carried out on an arm's-length basis, as the requisite conditions of competitive, free-market dealings may not exist. Representations about transactions with related parties, if made, shall not imply that the related party transactions were consummated on terms equivalent to those that prevail in arm's-length transactions unless such representations can be substantiated.

Cash Equivalents

For purposes of reporting within the statements of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Property and Equipment

Property and equipment are recorded at cost. Expenditures for major additions and betterments are capitalized. Maintenance and repairs are charged to operations as incurred. Depreciation is calculated using the straight-line method over the estimated useful lives, which range from five (5) Year for computer equipment to seven (7) Year for office furniture. Upon sale or retirement of office equipment, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in statements of operations. As of December 31, 2025, and 2024 the company has no investment in Property and equipment

Related Parties

The Company follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions. Pursuant to Section 850-10-20 the related parties include: a. affiliates of the Company; b. entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825-10-15, to be accounted for by the equity method by the investing entity; c. trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; d. principal owners of the Company; e. management of the Company; f. other parties with which the Company may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and g. other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of financial statements is not required in those statements.

The disclosures shall include: a. the nature of the relationship(s) involved; b. a description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the Year for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; c. the dollar amounts of transactions for each of the Year for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding Year; and d. amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Commitments and Contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Certain conditions may exist as of the date the 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 unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted 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 potential 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.

Revenue Recognition

The Company applies paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company recognizes revenue when it is realized or realizable and earned.

The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

The Company derives its revenues from sales contracts with its customers with revenues being generated upon rendering of services. Persuasive evidence of an arrangement is demonstrated via invoice; service is considered provided when the service is delivered to the customers; and the sales price to the customer is fixed upon acceptance of the purchase order and there is no separate sales rebate, discount, or volume incentive.

A right of return exists for customers' retainers that were received prior to commencement of services. If a customer cancels a service contract subsequent to the commencement date, the customer is entitled to a refund, except for services already provided.

Income Tax Provision

The Company accounts for income taxes under Section 740-10-31 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns.

Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the Year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the Year in which those temporary differences are expected to be recovered or settled.

The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statements of operations in the Year that includes the enactment date.

The Company adopted the provisions of paragraph 740-10-25-13 of the FASB Accounting Standards Codification. Paragraph 740-10-25-13 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under paragraph 740-10-25-13, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position.

The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Paragraph 740-10-25-13 also provides guidance

on de-recognition, classification, interest and penalties on income taxes, accounting in interim Year and requires increased disclosures. The estimated future tax effects of temporary differences between the tax basis of assets and liabilities are reported in the accompanying balance sheets, as well as tax credit carry-backs and carry-forwards. The Company Yearically reviews the recoverability of deferred tax assets recorded on its balance sheets and provides valuation allowances as management deems necessary.

Management makes judgments as to the interpretation of the tax laws that might be challenged upon an audit and cause changes to previous estimates of tax liability. In addition, the Company operates within multiple taxing jurisdictions and is subject to audit in these jurisdictions. In management's opinion, adequate provisions for income taxes have been made for all Year. If actual taxable income by tax jurisdiction varies from estimates, additional allowances or reversals of reserves may be necessary.

Uncertain Tax Positions

The Company did not take any uncertain tax positions and had no unrecognized tax liabilities or benefits in accordance with the provisions of Section 740-10-25 at December 31, 2025, and 2024.

Earnings per Share

Earnings Per Share is the amount of earnings attributable to each share of common stock. For convenience, the term is used to refer to either earnings or loss per share. Earnings per share ("EPS") is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Pursuant to ASC Paragraphs 260-10-45-10 through 260-10-45-16 Basic EPS shall be computed by dividing income available to common stockholders (the numerator) by the weighted-average number of common shares outstanding (the denominator) during the Year. Income available to common stockholders shall be computed by deducting both the dividends declared in the Year on preferred stock (whether or not paid) and the dividends accumulated for the Year on cumulative preferred stock (whether or not earned) from income from continuing operations (if that amount appears in the income statement) and also from net income. The computation of diluted EPS is similar to the computation of basic EPS except that the denominator is increased to include the number of additional common shares that would have been outstanding if the dilutive potential common shares had been issued during the Year to reflect the potential dilution that could occur from common shares issuable through contingent shares issuance arrangement, stock options or warrants.

Pursuant to ASC Paragraphs 260-10-45-45-21 through 260-10-45-45-23 Diluted EPS shall be based on the most advantageous conversion rate or exercise price from the standpoint of the security holder. The dilutive effect of outstanding call options and warrants (and their equivalents) issued by the reporting entity shall be reflected in diluted EPS by application of the treasury stock method unless the provisions of paragraphs 260-10-45-35 through 45-36 and 260-10-55-8 through 55-11 require that another method be applied.

Equivalents of options and warrants include non-vested stock granted to employees, stock purchase contracts, and partially paid stock subscriptions (see paragraph 260-10-55-23). Anti-dilutive contracts, such as purchased put options and purchased call options, shall be excluded from diluted EPS. Under the treasury stock method: a. Exercise of options and warrants shall be assumed at the beginning of the Year (or at time of issuance, if later) and common shares shall be assumed to be issued. b. The proceeds from the exercise shall be assumed to be used to purchase common stock at the average market price during the Year. (See paragraphs 260-10-45-29 and 260-10-55-4 through 55-5.) c. The incremental shares (the difference between the number of shares assumed issued and the number of shares assumed purchased) shall be included in the denominator of the diluted EPS computation.

There were no potential debt or equity instruments issued and outstanding at any time during the year ended December 31, 2025 and 2024.

Cash Flows Reporting

The Company adopted paragraph 231-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method ("Indirect method") as defined by paragraph 231-10-45-25 of the FASB Accounting Standards Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the Year pursuant to paragraph 831-231-45-1 of the

FASB Accounting Standards Codification.

Subsequent Events

In accordance with ASC Topic 855, “Subsequent Events”, which establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before consolidated financial statements are issued, the Company has evaluated all events or transactions that occurred after December 31, 2025, up through the date the Company issued the audited consolidated financial statements and determined that there are no events to disclose.

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 Annual Report or Annual Report.

The certifications shall follow the format below:

I, LEROY ADAY (CEO) certify that:

1. I have reviewed this Annual Disclosure Statement for COASTAL CAPITAL ACQUISITION CORPORATION.
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 year 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 years presented in this disclosure statement.

4/20/26 Date

/s/ LEROY ADAY [CEO's Signature]

Principal Investment Officer:

I, ROHN MONROE certify that:

4. I have reviewed this Annual Disclosure Statement for COASTAL CAPITAL ACQUISITION CORPORATION.
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 year 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 year presented in this disclosure statement.

4/20/26 [Date]

/S/ Rohn Monroe [CIO's Signature]