

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

SIGMABROADBAND Co.

2690 Cobb Parkway, Suite A5-284
Smyrna, Georgia 30080

(702) 720-1785

www.sigmabbco.com

info@sigmabbco.com

4899 – Communications Services, Not Elsewhere Classified

4841– Cable and Other Pay Television Services

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

274,724,000 as of March 31, 2026

274,724,000 of March 31, 2025

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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

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

⁴ “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.

OTC Markets Group Inc.

Disclosure Guidelines for the Pink Market (v5 December 18, 2023)

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.

SIGMABROADBAND Co. hereinafter referred to as "SIGMABROADBAND" or the "Company". SIGMABROADBAND Co. was incorporated in Georgia on October 19, 2012, and maintains an active status in that state.

Current State and Date of Incorporation or Registration: Formed in the State of Nevada on October 19, 2012

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

Prior Incorporation Information for the issuer and any predecessors during the past five years: Not Applicable

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception: None

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months: None

Address of the issuer's principal executive office: 2690 Cobb Parkway, Suite A-5-284 Smyrna GA 30080

Address of the issuer's principal place of business:

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

2690 Cobb Parkway, Suite A-5-284 Smyrna GA 30080

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:

Not Applicable

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2) Security Information

Transfer Agent

Name: Pacific Stock Transfer Company (a Securitize Company)
Phone: 702-361-3033
Email: Maria Samson – malou@pacificstocktransfer.com
Address: 6725 Via Austi Pkwy #300, Las Vegas, NV 89119

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>SGRB</u>
Exact title and class of securities outstanding:	<u>COMMON</u>
CUSIP:	<u>82662E106</u>
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>9,984,999,996</u> as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>274,724,000</u> as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>42</u> as of date: <u>March 31, 2026</u>

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

Other 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:	<u>Preferred Series "A"</u>
CUSIP (if applicable):	<u>Not Applicable</u>
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>4</u> as of date: <u>March 31, 2026</u>
Total shares outstanding (if applicable):	<u>1</u> as of date: <u>March 31, 2026</u>
Total number of shareholders of record	<u>1</u> as of date: <u>March 31, 2026</u>

Designation of Security: The Preferred Stock Series "A" the designations, preferences, rights, and limitations as set forth as follows: Dividends: The holders of the Preferred Stock, Series "A" shall not be entitled to dividends. Redemption Rights: The holders of the Preferred Stock, Series "A" are not subject to redemption by the Company. Conversion Rights: The holders of the Preferred Stock, Series "A" shall be convertible into the number of shares of Common Stock which equals to four times the sum of: (1) the total number of shares of Common Stock outstanding at the time of the conversion; and (2) the total number of Preferred Stock, Series "B" and Preferred Stock, Series "C" which are issued and outstanding at the time of the conversion. Voting Rights: If at least one share of Preferred Stock, Series "A" shall have voting rights equals to four times the sum of: (1) the total number of shares of Common Stock outstanding at the time of the conversion; and (2) the total number of Preferred Stock, Series "B" and Preferred Stock, Series "C" which are issued and outstanding at the time of the conversion. The Preferred Stock, Series "A" does not have any rights of redemption and is not entitled to receive any dividends to be issued by the Company.

Trading symbol:	<u>Not Applicable</u>
Exact title and class of securities outstanding:	<u>Preferred Series "B"</u>
CUSIP:	<u>Not Applicable</u>

Par or stated value: \$0.0001
Total shares authorized: 10,000,000 as of date: March 31, 2026
Total shares outstanding: 161,180 as of date: March 31, 2026
Total number of shareholders of record: 44 as of date: March 31, 2026

Designation of Security: The Preferred Stock Series “B” the designations, preferences, rights, and limitations as set forth as follows: Dividends: The holders of the Preferred Stock, Series “B” shall be entitled to dividends when, as and if, declared by the Board of Directors, in its sole discretion. Redemption Rights: The holders of the Preferred Stock, Series “B” are not subject to redemption by the Company. Conversion Rights: The holders of the Preferred Stock, Series “B” shall be convertible at par value \$0.0001 per share, at any time, and/or from time to time, into the number of shares of the Common Stock of the Company equal to the price of the Preferred Stock, Series “B” as stated in 5.12 of the Company’s Articles of Incorporation, divided by the par value of the Preferred Stock, Series “B”, subject to adjustment by the Board of Directors of the Company from time to time. The Preferred Stock, Series “C” are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible into the Common Stock of the Company after the reverse split as would have been equal to a ratio established in section 5.19(a) of the Company’s Articles of Incorporation prior to the reverse split. The conversion rate for a forward split of the Common Stock would increase proportionately, and may not be diluted by a reverse split followed by a forward split. Voting Rights: Each share of Preferred Stock, Series “B” shall have ten (10) votes for any election or other vote place before the shareholders of the Company.

Trading symbol: Not Applicable
Exact title and class of securities outstanding: Preferred Series “C”
CUSIP: Not Applicable
Par or stated value: \$0.0001
Total shares authorized: 5,000,000 as of date: March 31, 2026
Total shares outstanding: 0 as of date: March 31, 2026
Total number of shareholders of record: 0 as of date: March 31, 2026

Designation of Security: The Preferred Stock Series “C” the designations, preferences, rights, and limitations as set forth as follows: Dividends: The holders of the Preferred Stock, Series “C” shall not be entitled to dividends. Redemption Rights: The holders of the Preferred Stock, Series “B” shall be entitled to dividends when, as and if, declared by the Board of Directors, in its sole discretion. Conversion Rights: Each share of the Preferred Stock, Series “C” shall be convertible, at any time, and/or from time to time, into five hundred thousand (500,000) shares of the Common Stock of the Company. The Preferred Stock, Series “C” are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible into the Common Stock of the Company after the reverse split as would have been equal to a ratio established in section 5.19(a) of the Company’s Articles of Incorporation prior to the reverse split. The conversion rate for a forward split of the Common Stock would increase proportionately, and may not be diluted by a reverse split followed by a forward split. Voting Rights: Each share of Preferred Stock, Series “C” shall have one (1) for any election or other vote placed before the shareholders of the Company.

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.
Not Applicable

Security Description:

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

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

All holders of shares of common stock shall be identical with each other in every aspect and the holders of common shares shall be entitled to have unlimited voting on all shares and be entitled to vote for each share on all matters on which shareholders have the right to vote.

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

The Preferred Stock Series “A” the designations, preferences, rights, and limitations as set forth as follows: Dividends: The holders of the Preferred Stock, Series “A” shall not be entitled to dividends. Redemption Rights: The holders of the Preferred Stock, Series “A” are not subject to redemption by the Company. Conversion Rights: The holders of the Preferred Stock, Series “A” shall be convertible into the number of shares of Common Stock which equals to four times the sum of: (1) the total number of shares of Common Stock outstanding at the time of the conversion; and (2) the total number of Preferred Stock, Series “B” and Preferred Stock, Series “C” which are issued and outstanding at the time of the conversion. Voting Rights: If at least one share of Preferred Stock, Series “A” shall have voting rights equals to four times the sum of: (1) the total number of shares of Common Stock outstanding at the time of the conversion; and (2) the total number of Preferred Stock, Series “B” and Preferred Stock, Series “C” which are issued and outstanding at the time of the conversion. The Preferred Stock, Series “A” does not have any rights of redemption and is not entitled to receive any dividends to be issued by the Company.

The Preferred Stock Series “B” the designations, preferences, rights, and limitations as set forth as follows: Dividends: The holders of the Preferred Stock, Series “B” shall be entitled to dividends when, as and if, declared by the Board of Directors, in its sole discretion. Redemption Rights: The holders of the Preferred Stock, Series “B” are not subject to redemption by the Company. Conversion Rights: The holders of the Preferred Stock, Series “B” shall be convertible at par value \$0.0001 per share, at any time, and/or from time to time, into the number of shares of the Common Stock of the Company equal to the price of the Preferred Stock, Series “B” as stated in 5.12 of the Company’s Articles of Incorporation, divided by the par value of the Preferred Stock, Series “B”, subject to adjustment by the Board of Directors of the Company from time to time. The Preferred Stock, Series “C” are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible into the Common Stock of the Company after the reverse split as would have been equal to a ratio established in section 5.19(a) of the Company’s Articles of Incorporation prior to the reverse split. The conversion rate for a forward split of the Common Stock would increase proportionately, and may not be diluted by a reverse split followed by a forward split. Voting Rights: Each share of Preferred Stock, Series “B” shall have ten (10) votes for any election or other vote place before the shareholders of the Company.

The Preferred Stock Series “C” the designations, preferences, rights, and limitations as set forth as follows: Dividends: The holders of the Preferred Stock, Series “C” shall not be entitled to dividends. Redemption Rights: The holders of the Preferred Stock, Series “B” shall be entitled to dividends when, as and if, declared by the Board of Directors, in its sole discretion. Conversion Rights: Each share of the Preferred Stock, Series “C” shall be convertible, at any time, and/or from time to time, into five hundred thousand (500,000) shares of the Common Stock of the Company. The Preferred Stock, Series “C” are anti-dilutive to reverse splits, and therefore in the case of a reverse split, are convertible into the Common Stock of the Company after the reverse split as would have been equal to a ratio established in section 5.19(a) of the Company’s Articles of Incorporation prior to the reverse split. The conversion rate for a forward split of the Common Stock would increase proportionately, and may not be diluted by a reverse split followed by a forward split. Voting Rights: Each share of Preferred Stock, Series “C” shall have one (1) for any election or other vote placed before the shareholders of the Company.

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

5. 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)

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Date		Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
Shares Outstanding Opening Balance:										
Date December 31, 2023										
Common: 267,913,333										
Preferred: 3,161,181										
12/2/2021	Issuance	140,000	Preferred Stock, Series "C"	\$5.00	N/A	Peter Lindhout	Enhanced Shareholder Equity	Restricted	Section 4(a)(2)	
10/23/2023	Issuance	6,740,000	Common Stock	\$0.07	N/A	VDOtel (Glenn Geller)	Acquisition Transaction	Restricted	Section 4(a)(2)	
12/4/2023	Cancellation	-3,000,000	Preferred Stock, Series "C"	\$5.00	N/A	Corenna Roy	Enhanced Shareholder Equity	Restricted	Section 4(a)(2)	
12/4/2023	Cancellation	-140,000	Preferred Stock, Series "C"	\$5.00	N/A	Peter Lindhout	Enhanced Shareholder Equity	Restricted	Section 4(a)(2)	
12/18/2023	Issuance	66,667	Common Stock	\$0.08	N/A	Michael Gerbaide	Cash	Restricted	Section 4(a)(2)	
Shares Outstanding on Date of This Ending Balance:										
Date March 31, 2026										
Common: 274,724,000										

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)

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
9/1/2017	\$28,760.04	\$28,760.04	15%	365	Convertible Promissory Note	Peter Vazquez	Services
1/9/2019	\$10,500	\$7,000	15%	365	Convertible Promissory Note	Jeffery A. Brown	Company Expenses
1/10/2019	\$4,600	\$4,000	15%	365	Convertible Promissory Note	Mark A. Bailey	Company Expenses
1/11/2019	\$24,468	\$21,275	15%	180	Convertible Promissory Note	Greg Bourque (CCTAS)	Accounting Services

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

On July 10, 2017, the Company made a promissory note in the principal amount of \$4,275.00 to an unrelated party. The note calls for repayment within 180 days after that date. The note is in default and the Company is seeking an extension of the maturity date and a waiver of default from the lender. The note is convertible at par value.

On August 1, 2017, the Company made a promissory note in the principal amount of \$10,723.00 to an unrelated party. The note calls for repayment within 180 days after that date. The note is in default and the Company is seeking an extension of the maturity date and a waiver of default from the lender. The note is convertible at par value.

On September 1, 2017, the Company made a promissory note in the principal amount of \$28,760.04 to an unrelated party. The note calls for repayment within 180 days after that date. The note is in default and the Company is seeking an extension of the maturity date and a waiver of default from the lender. The note is convertible at par value.

On January 9, 2019, the Company made a promissory note in the principal amount of \$7,000.00 to a related party. The note calls for repayment within 365 days after that date. The note is in default and the Company is seeking an extension of the maturity date and a waiver of default from the lender. The note is convertible at par value.

On January 10, 2019 the Company made a promissory note in the principal amount of \$4,000.00 to a related party. The note calls for repayment within 365 days after that date. The note is in default and the Company is seeking an extension of the maturity date and a waiver of default from the lender. The note is convertible at par value.

On January 11, 2019 the Company made a promissory note in the principal amount of \$21,275.00 to an unrelated party. The note calls for repayment within 180 days after that date. The note is in default and the Company is seeking an extension of the maturity date and a waiver of default from the lender. The note is convertible at par value.

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")

As a corporate developing public company, the Company's strategic decision is to grow and restructure its business in establishing strategic partnerships to achieve organizational excellence. The Company is creating opportunities through actions such as mergers and acquisitions and deals that leverage the value of the Company's business platform.

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

None

C. Describe the issuers' principal products or services.

Mergers, Acquisitions and Deals that leverage the value of the Company's business platform.

On October 20, 2023, the company purchased, in lieu of stock. Computer equipment and software consisting of the following patents:

Multi-purpose electronic kiosk – publication number 20070250384

Method and system of detection fraud and incremental commitment of value. publication number 20060213979

Method and System of detecting cash deposits and attributing value. Publication number 20060213980

Method and system of advancing value from credit card account for use with stored value account. Publication number 20060213978.

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.

At present, our President/CEO provides us with office space of approximately 600 square feet at rent of \$2,280 per month and has complete control of the property. We believe that this arrangement is adequate and suitable for our current needs.

However, when expansion of our business demands increased office space, there are considerable office facilities available in the greater Atlanta area. The present space is on a month-to month rental located at 5883 Brookmere Park Drive, Mableton Georgia.

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.

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Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	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>Jeffery A. Brown</u>	<u>CEO, President, and Chairman of the Board</u>	<u>2690 Cobb Parkway, Suite A5-285, Smyrna, GA 30080</u>	<u>2,500,000</u>	<u>Common</u>	<u>0.36%</u>	<u>Not Applicable</u>
<u>Jeffery A. Brown</u>	<u>CEO, President, and Chairman of the Board</u>	<u>2690 Cobb Parkway, Suite A5-285, Smyrna, GA 30080</u>	<u>1</u>	<u>Preferred Stock, Series "A"</u>	<u>100.00%</u>	<u>Not Applicable</u>
<u>Jeffery A. Brown</u>	<u>CEO, President, and Chairman of the Board</u>	<u>2690 Cobb Parkway, Suite A5-285, Smyrna, GA 30080</u>	<u>30,000</u>	<u>Preferred Stock, Series "B"</u>	<u>18.61%</u>	<u>Not Applicable</u>
<u>Glenn Geller</u>	<u>COO and Director</u>	<u>2690 Cobb Parkway, Suite A5-285, Smyrna, GA 30080</u>	<u>6,740,000</u>	<u>Common</u>	<u>0.10%</u>	<u>Not Applicable</u>
<u>John Vanover</u>	<u>CFO and Director</u>	<u>2690 Cobb Parkway, Suite A5-285, Smyrna, GA 30080</u>	<u>0</u>	<u>Common</u>	<u>0.00%</u>	<u>Not Applicable</u>

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 as of the date of this filing

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 (must include Counsel preparing Attorney Letters).

Name: Asif Noorani, Esq.
Address 1: 15 Riverside Island Drive
Address 2: Sugar Land, Texas 77409
Phone: (281) 932-2102
Email: asifnoorani225@gmail.com

Accountant or Auditor

Name: Brent Taylor
Firm: Cedera Solutions, LLC
Address 1: 3580 E Alexander Rd
Address 2: North Las Vegas, Nevada 89115
Phone: (702)337-8376
Email: brent@cederasolutions.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

Other Service Providers

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

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: Brent Taylor
Title: Consultant
Relationship to Issuer: Accountant for Issuer

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: Brent Taylor
Title: Accountant
Relationship to Issuer: Accounting Consultant

Describe the qualifications of the person or persons who prepared the financial statements: Brent Taylor is an accountant from Las Vegas, Nevada. Devin has 20 years of accounting experience specializing in public company financial reporting. Brent has a Master's of Accounting from UNLV in Las Vegas, Nevada and an MBA from the University of Utah.

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

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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 Annual Report or Annual Report.

The certifications shall follow the format below:

I, Jeffery A. Brown certify that:

1. I have reviewed this Disclosure Statement for SIGMABROADBAND Co.;
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.

May 1, 2026

/s/ Jeffery A. Brown
Chief Executive Officer

Principal Financial Officer:

I, John Vanover certify that:

1. I have reviewed this Disclosure Statement for SIGMABROADBAND Co.;
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.

May 1, 2026

/s/ John Vanover
Chief Financial Officer

	2026	2025
Current Assets:		
Cash And Cash Equivalents	\$ 2,251	\$ 6,962
Receivables	11,160	6,507
Other current Assets		0
Due from VDOTel	49,680	0
Total Current Assets	<u>63,091</u>	<u>13,469</u>
Long Term Assets		
Investment in Vdotel		36,613
Fixed Assets (net)	408,379	
Other Long Term Assets		463,537
Total Long Term Assets	<u>408,379</u>	<u>500,150</u>
Total Assets	<u>\$ 471,465</u>	<u>\$ 511,619</u>

LIABILITIES AND SHAREHOLDER'S EQUITY

Current Liabilities:		
Accrued Interest and Other Accrued Expenses	\$ <u>2,308,306</u>	\$ <u>2,183,306</u>
Total Current Liabilities	2,308,306	2,183,306
Long-term Liabilities:		
Due to Affiliated Entities	252,151	283,687
Due to Non Affiliated Entities	<u>28,468</u>	<u>24,468</u>
Total Long Term Liabilities	280,619	308,155
Total Liabilities	2,588,931	2,491,461
Stockholders' Equity:		
Common stock: 9,984,999,996 shares authorized, \$0.0001		
Par Value 274,724,000 Shares Issued and Outstanding	2,747	6,747
Preferred Stock 161,181 Issued and Outstanding	1	1
Additional Paid-in-Capital	252,294	
Additional Paid-in-Capital	750,987	750,987
Capital Stock to be issued	20,000	20,000
Accumulated Profit	<u>(2,891,201)</u>	<u>(2,755,557)</u>
Total Stockholders' Equity	<u>(2,117,466)</u>	<u>(1,977,822)</u>
Total Liabilities And Stockholders' Equity	<u>\$ 471,465</u>	<u>\$ 513,619</u>

SigmaBroadband Co
STATEMENTS OF OPERATIONS

UNAUDITED

Three Months Ended

March 31

	2026	2025
INCOME	\$ 46,471	51,319
Net revenue	46,471	51,319
Cost of revenue	(40,185)	(44,955)
Gross profit	6,286	6,364
OPERATING EXPENSES		
Advertising & Marketing	-	-
Taxes & Licensing	-	
Rent	4,560	6,840
Salaries	125,000	125,000
Professional Services	10,473	5,409
Misc Expenses	76	751
Total operating expenses	140,109	138,000
Income (Loss) from operation:	(133,823)	(131,636)
Other income (expense):		
Depreciation Expense	(11,674)	(11,674)
Forgiveness of Debt Income	6,840	6,840
Total other income (expense)	(4,834)	(4,834)
Loss before income tax	(138,657)	(136,470)
Provision for income tax	-	

SIGMABROADBAND CO
STATEMENTS OF CASH FLOWS

	UNAUDITED	
	March 31	March 31
	<u>2026</u>	<u>2025</u>
Cash Flows From Operating Activities		
Net Income (loss)	\$ (400,907)	\$ (379,898)
Change Accounts Receivable	2,768	(3,349)
Depreciation	15,758	2,375
Increase / (decrease) in liabilities:		
Accrued Salaries	375,000	375,000
Accrued Expenses	6,158	-
Net cash used in operating activities	<u>(1,223)</u>	<u>(5,872)</u>
 Cash Flow From Investing Activities		
Net cash Increase for Investing Activities	<u>-</u>	<u>-</u>
 Cash Flows From Financing Activities		
Increase in Loan Balances	1,525	1,425
Net Cash Provided by Financing Activities	<u>1,525</u>	<u>1,425</u>
 Net Increase (Decrease) During the Period	302	(4,447)
Cash and cash equivalents, Beginning of the period	1,949	6,668
Cash and cash equivalent, End of the period	<u>\$ 2,251</u>	<u>2,221</u>

SIGMABROADBAND CO.
CONSOLIDATED STATEMENTS OF EQUITY
FOR PERIOD ENDED MARCH 31, 2026

	Common Stock Shares	Amount	Preferred Shares	Amount	Stock to be issued	Additional Paid-In Capital	Accumulated Deficit	Total Stockholders' (Deficit)
Net Loss Dec 31, 2021							(34,525)	(34,525)
Balance as of Dec 31, 2021	274,724,000	8,972	3,301,181	15,810,001	20,000	252,294	(712,040)	15,379,227
Net Loss as of March 31, 2022							(7,156)	(7,156)
Balance as of March 31, 2022	274,724,000	8,972	3,301,181	15,810,001	20,000	252,294	(719,196)	15,372,071
Net Loss as of June 30, 2022							(7,233)	(7,233)
Balance as of June 30, 2022	274,724,000	8,972	3,301,181	15,810,001	20,000	252,294	(726,429)	15,364,838
Net Loss as of September 31, 2022							(4,957)	(4,957)
Balance as of Septmber 31, 2022	274,724,000	8,972	3,301,181	15,810,001	20,000	252,294	(731,386)	15,359,881
Net Loss as of December 31, 2022							(22,434)	(22,434)
Balance as of December 31, 2022	274,724,000	8,972	3,301,181	15,810,001	20,000	252,294	(753,820)	15,337,447
Net Loss as of March 31, 2023							(8,465)	(8,465)
Balance as of March 31, 2023	274,724,000	8,972	3,301,181	15,810,001	20,000	252,294	(762,285)	15,328,982
Net Loss as of June 30, 2023							(10,889)	(10,889)
Balance as of June 30, 2023	274,724,000	8,972	3,301,181	15,810,001	20,000	252,294	(712,040)	15,379,227
Net Loss as of September 30, 2023							(7,229)	(7,229)
Balance as of September 30, 2023	274,724,000	6,612	3,301,181	15,810,001	20,000	252,294	(719,269)	15,371,998
Preferred Stock Cancellation			(140,000)	(2)				(2)
Preferred Stock Cancellation			(3,000,000)	(30)				(30)
Cancellation of UV Purchase				(15,809,968)				(15,809,968)
Issuance of common stock to Michael Gerbride	66,667	1						1
Stock Issued for Purchase of Focus Media (Canceled) 6740000 (Canceled) 67	(66,667)	(1)						(67)
Stock Issued for Purchase of VDOTel	6,740,000	67						67
Net Loss as of December 31, 2023							1,930,623	1,930,623
Balance as of December 31, 2023	274,724,000	2,747	161,181	1	20,000	1,377,319	1,109,705	2,513,908
Common Stock Cancellation	-12,000,000	(120)						
Stock Issued to Shana J Paul	2,000,000	20						
Stock Issued to Darya Bailey	2,000,000	20						
Stock Issued to Star Yield	1,000,000	10						
Stock Issued to Prima Verde	7,000,000	70						
Net Income as of March 31, 2024							598,915	598,915
Balance as of March 31, 2024	274,724,000	2,747	161,181	1	20,000	1,377,319	1,708,620	3,112,823
Net Income as of June 30, 2024							(139,331)	(139,331)
Balance as of June 30, 2024	274,724,000	2,747	161,181	1	20,000	750,987	-2,746,384	(1,968,649)
Net Income as of September 31, 2024							(125,897)	(125,897)
Balance as of September 30, 2024	274,724,000	2,747	161,181	1	20,000	481,772	(2,492,257)	(1,714,522)
Net Income as of December 31, 2024							(125,879)	(125,879)
Balance as of December 31, 2024	274,724,000	2,747	161,181	1	20,000		(2,618,136)	(1,840,401)
Net Income as of March 31, 2025							(128,248)	(128,248)
Balance as of March 31, 2025	274,724,000	2,747	161,181	1	20,000	750,987	(2,746,384)	(1,968,649)
Net Income as of June 30, 2025							(139,311)	(139,311)
Balance as of June 30, 2025	274,724,000	2,747	161,181	1	20,000	750,987	(2,891,201)	(2,117,466)
Net Income as of September 30, 2025							(138,657)	(138,657)
Balance as of September 30, 2025	274,724,000	2,747	161,181	1	20,000	750,987	(2,891,201)	(2,117,466)
Net Income as of December 31, 2025							(138,657)	(138,657)
Balance as of December 31, 2025	274,724,000	2,747	161,181	1	20,000	750,987	(2,113,466)	(2,113,466)
Net Income as of March 31, 2026							(138,657)	(138,657)
Balance as of March 31, 2026	274,724,000	2,747	161,181	1	20,000	750,987	(2,891,201)	(2,117,466)

SIGMABROADBAND CO.
FINANCIAL NOTES
Quarter Ended March 31, 2026

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

SigmaBroadband Co. (the “Issuer” or the “Company”) was incorporated in Georgia in October 2012. As a corporate developing public company, the Company’s strategic decision is to grow and restructure its business by establishing strategic partnerships to achieve organizational excellence. The Company creates opportunities through actions such as mergers and acquisitions and deals that leverage the value of the Company’s business platform.

Basis of Presentation

The accompanying unaudited financial statements have been prepared in accordance with U.S. generally accepted accounting principles for interim financial information. Certain information and footnote disclosures normally included in annual financial statements prepared in accordance with U.S. generally accepted accounting principles have been condensed or omitted pursuant to such principles and regulations of the Securities and Exchange Commission for Form 10Q. All adjustments, consisting of normal recurring adjustments, have been made, which in the opinion of management are necessary for a fair presentation of the results of interim periods. The results of operations for such interim periods are not necessarily indicative of the results that may be expected for a full year because of among other things seasonality factors in the retail business. The unaudited financial statements contained herein should be read in conjunction with the audited financial statements and notes thereto for the fiscal year ended December 31st, 2026.

Equipment (net)

Equipment is stated at cost. Major renewals and betterments are capitalized while maintenance and repairs, which do not extend the lives of the respective assets, are expensed when incurred. Depreciation is computed over the estimated useful lives of the assets using the straight-line method of accounting. The Company has estimated the useful life of the equipment to be 10 years. The cost and accumulated depreciation for equipment sold, retired, or otherwise disposed of are relieved from the accounts, and any resulting gains or losses are reflected in income.

On October 23, 2023, entered into an agreement to purchase equipment and software. The price to purchase the equipment was \$399,008 and the price to purchase the software was \$99,752. The equipment and software that was purchased is VoIP technology that will be used by SigmaBroadband to execute on its business plan to convert wireline customers and businesses to VoIP technologies. The equipment and software purchase allows the company to offer business class VoIP services through normal desktop/laptop equipment to access mobile services through broadband connected networks.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Segment Information the Company follows Accounting Standards Codification (“ASC”) 280, “Segment Reporting”. The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at March 31, 2026.

Income Taxes

The Company follows the asset and liability method of accounting for future income taxes. Under this method, future income tax assets and liabilities are recorded based on temporary differences between the carrying amount of assets and liabilities and their corresponding tax basis. In addition, the future benefits of income tax assets, including unused tax losses, are recognized, subject to a valuation allowance to the extent that it is more likely than not that such future benefits will ultimately be realized. Future income tax assets and liabilities are measured using enacted tax rates and laws expected to apply when the tax liabilities or assets are to be either settled or realized. The Company's effective tax rate approximates the Federal statutory rates.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC 718," Compensation - Stock Compensation," when applicable. Under FASB Accounting Standards Codification No.718, companies are required to measure the compensation costs of share-based compensation arrangements based on the grant-date fair value and recognize the costs in the financial statements over the period during which employees are required to provide services.

Share-based compensation arrangements include stock options, restricted share plans, performance-based awards, share appreciation rights and employee share purchase plans. As such, compensation cost is measured on the date of grant at their fair value. Such compensation amounts, if any, are amortized over the respective vesting periods of the option grant. The company applies this statement prospectively.

Equity instruments ("instruments") issued to other than employees are recorded on the basis of the fair value of the instruments, as required by FASB Accounting Standards Codification No. 718. FASB Accounting Standards Codification No. 505, Equity Based Payments to Non-Employees defines the measurement date and recognition period for such instruments.

In general, the measurement date is when either a (a) performance commitment, as defined, is reached or (b) the earlier of (i) the non-employee performance is complete or (ii) the instruments are vested. The measured value related to the instruments is recognized over a period based on the facts and circumstances of each particular grant as defined in the FASB Accounting Standards Codification.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Cash and cash equivalents are stated at cost, which approximates fair value. The amounts of cash equivalents as of March 31, 2026, and March 31, 2025, were nil.

Reclassification of Prior Period Financial Statements

Certain items previously reported have been reclassified to conform with the current year's presentation. The reclassification has no effect on aggregate assets, liabilities, equity, or net income as previously reported.

Recent Accounting Pronouncements

The Company has reviewed all recently issued, but not yet effective, accounting pronouncements and does not believe the future adoption of any such pronouncements may be expected to have a material impact on our financial condition or the results of its operations.

In March 2016, the FASB issued ASU 2016-03. The amendments in this Update make the guidance in Updates 2014-02, 201403, 201407, and 201418 effective immediately by removing their effective dates. The amendments also include Transition provisions that provide that private companies can forgo a profitability assessment the first time they elect the accounting alternatives within the scope of this update. The Company is in the process of evaluating the impact of the adoption of this ASU.

In March 2016, the FASB issued ASU 2016-09, Stock Compensation, which is intended to simplify several aspects of the accounting for share- based payment award transactions. The guidance will be effective for the fiscal year beginning after December 15th, 2016, including interim periods within that year. The Company is in the process of evaluating the impact of the adoption of this ASU.

Note 2 – EQUIPMENT (NET)

The Company's furniture and equipment on March 31, 2026 and March 31, 2025, consisted of the following:

Computers, IP & Software	March 31, 2026	March 31, 2025
Telecommunications equipment & Software	\$498,760	\$498,760
Less: accumulated depreciation	(\$90,381)	(\$10,015)
Less: impairment	\$0	\$0
Total	\$408,379	\$488,745

Note 3. NOTE PAYABLE

None

Note 4. STOCKHOLDERS' DEFICIT

Effective 20 October 2023, SigmaBroadband Co. agrees to acquire FOCUS Media, LLC and FOCUS Media, LLC desires to be acquired by SigmaBroadband Co., for a total of 6,740,000 shares of common stock of SigmaBroadband Co., through the acquisition by SigmaBroadband Co., of all the Membership positions of FOCUS Media, LLC pursuant to the terms hereinafter set forth as a result of the Acquisition, FOCUS Media, LLC shall become a wholly owned subsidiary of SigmaBroadband Co.

Effective 20 October 2023, SigmaBroadband Co. agrees to an Asset Acquisition Agreement with owner Glenn Geller. SigmaBroadband Co., desires to acquire VDOTEL, and VDOTEL desires to be acquired by SigmaBroadband Co., for a total of 6,740,000 shares of common stock of SigmaBroadband Co., through the acquisition by SigmaBroadband Co. of the specific operational assets of VDOTEL pursuant to the terms hereinafter set forth as a result of the Acquisition, VDOTEL shall become the operating division of SigmaBroadband Co. as it relates to Telecom operations.

Effective 23 October 2023, SigmaBroadband Co. has passed a resolution and agrees to appoint new Directors/Officers of the company. Chief Operating and Information Officer Glenn Gellar and Chief Financial Officer John Vanover have both been sworn in as new officers of SigmaBroadband Co.

Effective 4 December 2023, SigmaBroadband reached a Share Cancellation Agreement with Peter Lindhout / FAR UV to cancel the shares issued. Exchange of Exchange Shares. On the Effective Date, the Shareholder will deliver to Company 140,000 Preferred "C" shares of SigmaBroadband Co. stock certificates representing the Exchange Shares and hereby irrevocably instructs the Company to cancel the 140,000 Preferred "C" shares. Shares will no longer be outstanding on the stock ledger of the Company. Concurrently the company will transfer the 5,100 Fully Paid Shares of Far UV Systems to the Shareholder Peter Lindhout.

Effective 4 December 2023, SigmaBroadband reached an Asset Purchase Agreement with Corenna Roy agrees to take back ownership of Tokens of Titan Insured Equity Token. SigmaBroadband agrees to take back ownership of SigmaBroadband Co. designated "Series C Preferred Share Stock" (the "Preferred C Shares"). Therefore: In exchange for 3,000,000 (Three Million) Preferred C Shares of SigmaBroadband Co. The company will transfer ownership of 100,000 (One Hundred Thousand) Tokens of Titan Global Holdings Ltd. Insured Equity Tokens back into Corenna Roy's Trading Account at the TKEX Exchange.

Effective 7 December 2023, SigmaBroadband Co., reached an agreement with Anna Pastorfide/EKO Corporate Services, LLC the return of full payment of the Promissory Note dated May 21, 2018, with the face amount of \$2,000.00, The Noteholder, hereby releases and discharges SigmaBroadband Co., from any and all claims or obligations under said Promissory Note.

Effective 18 December 2023, SigmaBroadband Co., issued an Issuance Resolution to add new shareholder Michael Gebaide, for a total of 66,667 restricted shares of SGRB Common Stock.

Effective 31 December 2023, SigmaBroadband Co. rescinded our Acquisition Agreement with Focus Media. Focus Media has failed to provide verifiable financial statements for 4 reporting quarters as required under the Acquisition Agreement dated October 20, 2023, between SigmaBroadband Co. and Focus Media, LLC. This failure constitutes a material breach, and SigmaBroadband is unable to validate the financials provided. Additionally, as a reporting member of OTC Markets and a future SEC reporting company, it is our duty to ensure that all financial statements are validated, honest, and fully auditable prior to our quarterly and annual filings. This discrepancy has resulted in a Material Adverse Effect, significantly impacting SigmaBroadband Co's ability to proceed with the acquisition.

Note 5. COMMITMENTS AND CONTINGENCIES

The Company currently leases its offices on a month-to-month basis from the Company's President and stockholder for \$2,280 per month. Rent expense for the Quarter ended March 31, 2026, was \$6,840. Rent was forgiven and converted to additional paid-in capital.

Note 6. RELATED PARTY TRANSACTIONS

The Company has an employment agreement with its Chief Executive Officer (CEO), Jeffery Brown, who owns voting control of the stock. Under this agreement, the CEO earned a base salary of \$140,000 a year.

Additionally, the Company has employed Glen Geller as its Chief Operating and Information officer. Compensation paid for his services is \$140,000 a year.

Additionally, the Company has employed John Vanover as its Chief Financial officer. Compensation paid for his services is \$120,000 a year.

Note 8. GOING CONCERN

These financial statements have been prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The Company has yet to demonstrate sustainable profitability and does not currently have the funding to fully implement its business plan. Future losses are anticipated in the continued development of its business, raising substantial doubt about the Company's ability to continue as a going concern.

The ability to continue as a going concern is dependent upon the Company's generating profitable operations in the future and/or obtaining the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management intends to finance operating costs over the next 12 months with existing cash on hand, loans from directors or stockholders or through debt or equity financing. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.