

Digital Energy Reserve Inc

Showroom No. 8, G/F.
8 Commercial Tower, No. 8 Sun Yip Street, Hong Kong

+85269927100
Kh.chan@hotmail.com

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

106,391,403 as of March 31, 2026

106,164,123 as of December 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:

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.

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

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

Digital Energy Reserve Inc

Current State and Date of Incorporation or Registration: Nevada – incorporated as Digital Energy Reserve Inc on September 14, 2011

Standing in this jurisdiction: (e.g. active, default, inactive): The Company's status is active with the state of Nevada

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:

Showroom No. 8, G/F.,
8 Commercial Tower,
No. 8 Sun Yip Street,
Hong Kong

Address of the issuer's principal place of business:

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

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Nevada Agency and Transfer Company
Phone: 775-3220626
Email: tiffany@natco.com
Address: 50 West Liberty Street, Sunite 880., Reno, Nv89501

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>WCHS</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>972770101</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>500,000,00</u>	as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>106,391,403</u>	as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>76</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.

None - Not Applicable

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

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

Exact title and class of the security:	<u>Preferred stock</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>10,000,000</u>	as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>0</u>	as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>N/A</u>	as of date: <u>March 31, 2026</u>

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

None - 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.

Each shareholder has the right to one vote per share of common stock held by the shareholder. There are currently no dividends being paid and there are no preemptive rights.

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

Preferred Stock. Although the Company currently has 10,000,000 preferred shares authorized, no preferred shares have yet been designated. The Board is authorized to divide and issue the authorized shares of Preferred Stock into one or more series, each of which shall be so designated as to distinguish the shares thereof from the shares of all other series and classes of Preferred Stock. The Board is authorized, subject to any limitations set by law and Article 4, to fix and determine the designations, rights, qualifications, preferences, limitations and terms of the shares of any series of Preferred Stock, including but not limited to dividends, redemption, liquidation preference, conversion and voting. The Board may fix and determine such designations, rights, qualifications, preferences, or terms in preference to the Common Stock.

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.

There have been no material modifications to the rights of the holders of the Company's securities that has occurred over the reporting period covered by this report.

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years and any subsequent interim period.

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

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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

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

There have been no new shares issued in the past two years.

Shares Outstanding <u>Opening Balance:</u> Date <u>December 31, 2025</u> Common: <u>106,164,123</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>Feb 17, 2026</u>	<u>New issuance</u>	<u>227,280</u>	<u>Common</u>	<u>\$227</u>	<u>No</u>	<u>EAI Management Consultant Limited</u>	<u>For Cash</u>	<u>Restricted</u>	<u>Rule 144</u>
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date: <u>March 31, 2026</u> Common: <u>106,391,403</u>									

Preferred: 0

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

*****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:

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)

*****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:

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")

On January 1, 2026, the Company entered into a business agreement ("Agreement") with several regarding the running of new energy in Malaysia and Hong Kong.

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

N/A.

C. Describe the issuers' principal products or services.

To provide electric vehicle charging station in Malaysia and Hong Kong.

5) Issuer's Facilities

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

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

The Company's CEO provides the building used by the Company without charge.

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.

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>Simon Wu</u>	<u>President / Chief Executive Officer / Director</u>	<u>Hong Kong</u>	<u>0</u>	<u>Common</u>	<u>14.41%</u>	<u>Mr. Wu controls Rodney Engineering Company Limited. The 14.41% represents the shares owned by Rodney Engineering Company Limited.</u>
<u>Yui Hang "Michael" Chan</u>	<u>Chief Operating Officer / Director</u>	<u>Hong Kong</u>	<u>35,300,000</u>	<u>Common</u>	<u>33.25%</u>	-
<u>Wan Wah Kitty Ching</u>	<u>Chief Financial Officer / Treasurer / Secretary / Director</u>	<u>Hong Kong</u>	<u>15,300,000</u>	<u>Common</u>	<u>14.41%</u>	-
<u>Rodney Engineering Company Limited</u>	<u>Company controlled by Simon Wu, our Chief Executive Officer</u>	<u>Hong Kong</u>	<u>15,300,000</u>	<u>Common</u>	<u>14.41%</u>	-
<u>Thomas O'Connor</u>	<u>Owner of more than 5%</u>	<u>Chicago, IL</u>	<u>25,100,000</u>	<u>Common</u>	<u>23.64%</u>	-

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

7) Legal/Disciplinary History

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

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

Not applicable

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;

Not applicable

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;

Not applicable

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

Not applicable

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.

Not applicable

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.

Not applicable

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

None.

8) Third Party Service Providers

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

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: None

Accountant or Auditor

Name: None

Investor Relations

Name: None

Other Service Providers

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

Name: Tso Yin Yee
Firm: HK KCBC CPA Limited
Nature of Services: Accounting consultant
Address 1: 8/F., Linkchart Centre, Tai Yip Street,
Address 2: Kwun Tong, Hong Kong
Phone: 852-23110639
Email: N/A

9) Disclosure & Financial Information

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

Name: Wan Wah Kitty Ching
Title: CFO
Relationship to Issuer: Principal Financial Officer

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: Wan Wah Kitty Ching
Title: CFO
Relationship to Issuer: Principal Financial Officer

Describe the qualifications of the person or persons who prepared the financial statements:⁵ Ms. Ching holds Institute of Financial Accountants, UK and Institute of Public Accountants, Australia.

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

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Simon Wu certify that:

1. I have reviewed this Disclosure Statement for Digital Energy Reserve Inc;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 13, 2026 [Date]

/s/ Simon Wu [CEO's Signature]

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

Principal Financial Officer:

I, Wan Wah Kitty Ching certify that:

1. I have reviewed this Disclosure Statement for Digital Energy Reserve Inc;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 13, 2026 [Date]

/s/ Wan Wah Kitty Ching [CFO's Signature]

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

DIGITAL ENERGY RESERVE INC
Interim Financial Statements
For the Six Months Ended March 31, 2026

(Unaudited – Prepared by Management)

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DIGITAL ENERGY RESERVE INC
Balance Sheets
(Unaudited)

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>
ASSETS		
Current Assets		
Cash	\$ 8,297	10,000
Total Current Assets	<u>8,297</u>	<u>10,000</u>
TOTAL ASSETS	\$ <u>8,297</u>	\$ <u>10,000</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued liabilities	<u>18,000</u>	<u>16,000</u>
Total Current Liabilities	<u>18,000</u>	<u>16,000</u>
TOTAL LIABILITIES	\$ <u>18,000</u>	\$ <u>16,000</u>
Stockholders' Equity		
Preferred stock: 10,000,000 authorized; \$0.001 par value		
No shares issued and outstanding	-	-
Common stock: 500,000,000 authorized; \$0.001 par value		
106,391,403/106,164,123 shares issued and outstanding, respectively	106,391	106,164
Additional paid in capital	11,013,550	11,013,550
Accumulated deficit	<u>(11,129,014)</u>	<u>(11,125,714)</u>
Total Stockholders' Equity	<u>(9,073)</u>	<u>(6,000)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ <u>8,297</u>	\$ <u>10,000</u>

The accompanying notes are an integral part of these unaudited financial statements.

DIGITAL ENERGY RESERVE INC
Statements of Operations
(Unaudited)

	Three Months Ended	
	March 31,	
	<u>2026</u>	<u>2025</u>
Revenue	\$ -	\$ 54,392
Operating Expenses		
Professional fees	\$ 5,200	\$ 7,558
General and administrative expenses	100	1,929
Total Operating Expenses	<u>5,300</u>	<u>8,656</u>
Net loss from operations	\$ 5,300	45,736
Other Income		
Other income	\$ 2,000	-
Interest expense	-	-
Total other income	<u>2,000</u>	<u>-</u>
Net loss before taxes	(3,300)	(26,412)
Income tax benefit	-	-
Net loss	<u><u>\$ (3,300)</u></u>	<u><u>\$ (29,412)</u></u>
Basic and diluted loss per common share	<u><u>\$ (0.00)</u></u>	<u><u>\$ (0.00)</u></u>
Weighted average number of common shares outstanding-basic and diluted	<u>106,391,403</u>	<u>106,164,123</u>

The accompanying notes are an integral part of these unaudited financial statements.

DIGITAL ENERGY RESERVE INC
Statement of Change in Stockholders' Equity
Three months ended March 31, 2026
(Unaudited)

	Common Stock		Additional Paid in Capital		Accumulated Deficit		Total Stockholders' Equity	
	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount
Balance – December 31, 2025	106,164,123	\$ 106,164	\$ 11,013,550	\$ (11,125,714)	\$	(6,000)		
Net Loss		227		(3,300)		(3,073)		
Balance March 31, 2026	106,391,403	\$ 106,391	\$ 11,013,550	\$ (11,129,014)	\$	(9,073)		

The accompanying notes are an integral part of these unaudited financial statements.

DIGITAL ENERGY RESERVE INC
Statements of Cash Flows
(Unaudited)

	Three Months Ended	
	March 31,	
	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
(Loss) / Net Profit	\$ (3,300)	\$ 45,736
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Accounts payable and accrued liabilities	2,000	-
Net Cash used in Operating Activities	(1,300)	45,736
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from related party	-	(65,736)
Proceeds from new issue	227	-
Net Cash provided by Financing Activities	227	20,000
Net change in cash	(1,073)	47,845
Cash, beginning of period	10,000	26,991
Cash, end of period	\$ 8,297	\$ 74,836
Supplemental cash flow information		
Cash paid for interest	\$ -	\$ -
Cash paid for taxes	\$ -	\$ -

The accompanying notes are an integral part of these unaudited financial statements.

DIGITAL ENERGY RESERVE INC
Notes to Unaudited Financial Statements
March 31, 2026
(Prepared by Management)

NOTE 1 - ORGANIZATION AND GOING CONCERN

Digital Energy Reserve Inc (the “Company”) was formed in the State of Nevada on March 14, 2011. The Company was organized for the purpose of property acquisitions. Initial operations have included organization and incorporation, target market identification, marketing plans, capital formation and property acquisitions. A substantial portion of the Company’s activities have involved developing a business plan and establishing contacts and visibility in the marketplace. The Company’s fiscal year end is December 31.

Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. As of March 31, 2026, the Company had net loss of \$3,300 and had an accumulated deficit of \$11,129,014. The Company’s continuation as a going concern is dependent upon the Company’s ability to begin operations and to achieve a level of profitability. The Company intends on financing its future development activities and its working capital needs largely from the sale of public equity securities with some additional funding from other traditional financing sources, including term notes until such time that funds provided by operations are sufficient to fund working capital requirements. The financial statements of the Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Company is presented to assist in understanding the Company’s financial statements. The financial statements and notes are representations of the Company’s management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (“GAAP”) and have been consistently applied in the preparation of the financial statements.

Basis of Presentation

The financial statements and related disclosures have been prepared by management and are unaudited. The unaudited financial statements have been prepared using the accrual basis of accounting in accordance with GAAP.

Basis of Consolidation

The financial statements have been prepared on a consolidated basis, with the Company’s wholly-owned subsidiary, Zenos Cars Limited. All intercompany transactions and balances have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. The estimates and judgments will also affect the reported amounts for certain expenses during the reporting period. Actual results could differ from these good faith estimates and judgments.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid investments with maturities of three months or less when purchased. Cash and cash equivalents are on deposit with financial institutions without any restrictions. At March 31, 2026 and 2025, the Company had \$8,297 and \$10,000 cash, respectively.

Fair Value of Financial Instruments

The Company's financial instruments consist primarily of accounts receivable, inventory, accounts payable and due to related party. The carrying amounts of such financial instruments approximate their respective estimated fair value due to the short-term maturities and approximate market interest rates of these instruments.

Income Taxes

Income taxes are determined in accordance with the provisions of ASC 740, "Income Taxes". Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Any effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

ASC 740 prescribes a comprehensive model for how companies should recognize, measure, present, and disclose in their financial statements uncertain tax positions taken or expected to be taken on a tax return. Under ASC 740, tax positions must initially be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities. Such tax positions must initially and subsequently be measured as the largest amount of tax benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the tax authority assuming full knowledge of the position and relevant facts.

As of March 31, 2026, the Company did not have any amounts recorded pertaining to uncertain tax positions.

Stock-based Compensation

ASC 718, "Compensation – Stock Compensation," prescribes accounting and reporting standards for all share-based payment transactions in which employee services are acquired. Transactions include incurring liabilities, or issuing or offering to issue shares, options, and other equity instruments such as employee stock ownership plans and stock appreciation rights. Share-based payments to employees, including grants of employee stock options, are recognized as compensation expense in the financial statements based on their fair values. That expense is recognized over the period during which an employee is required to provide services in exchange for the award, known as the requisite service period (usually the vesting period).

The Company has recently adopted the guidance included under ASU 2018-07, stock-based compensation issued to non-employees and consultants. Equity-based payments to non-employees are measured at grant-date fair value of the equity instruments that the Company is obligated to issue when the service has been rendered and any other conditions necessary to earn the right to benefit from the instruments have been satisfied. Equity-classified nonemployee share based payment awards are measured at the grant date.

Related parties

The Company follows ASC 850 for the identification of related parties and disclosure of related party transactions.

Earnings (Loss) per Share Calculations

The Company computes earnings per share ("EPS") in accordance with ASC 260, "Earnings per share". Basic EPS is measured as the income or loss available to common shareholders divided by the weighted average common shares outstanding for the period. Diluted EPS is similar to basic EPS but presents the dilutive effect on a per share basis of potential common shares (e.g., convertible securities, options, and warrants) as if they had been converted at the beginning of the periods presented, or issuance date, if later. Potential common shares that have an anti-dilutive effect (i.e. those that increase income per share or decrease loss per share) are excluded from the calculation of diluted EPS.

NOTE 2 – STOCKHOLDERS’ DEFICIT

Preferred Stock

The Company is authorized to issue 10,000,000 shares of preferred stock with a par value of \$0.001 per share. As of March 31, 2026 and 2025, no shares were issued and outstanding.

Common Stock

As of March 31, 2026 and 2025, the Company is authorized to issue 500,000,000 shares of common stock with a par value of \$0.001 per share.

As of March 31, 2026 and, 2025, 106,391,403/106,164,123 shares of common stock were issued and outstanding.

NOTE 3 – SUBSEQUENT EVENT

Management has evaluated subsequent events through the date these financial statements were available to be issued. Based on our evaluation no material events have occurred that require disclosure.