

## **Protocall Technologies Inc – PCL**

912 Bobwhite Street  
Fruitland, Idaho 83619

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208-452-6972  
Protocalltech.com  
[Protocalltechinfo@gmail.com](mailto:Protocalltechinfo@gmail.com)

# Quarterly Report

For the period ending March 31, 2026

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

15,242,529 as of December 31, 2025

15,242,529 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 period:

Yes:  No:

### **Change in Control**

Indicate by check mark whether a Change in Control<sup>5</sup> of the company has occurred during this reporting period:

Yes:  No:

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<sup>5</sup> "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.

Current Name: Protocall Technologies Incorporated

Prior Name: Quality Exchange Inc., changed name to Protocall Technologies Inc on July 22, 2004.

Current State and Date of Incorporation or Registration: Protocall Technologies Inc domesticated into Wyoming on June 13, 2019.

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

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

Protocall Technologies Incorporated was formerly incorporated in Nevada and filed a Nevada Certificate of Dissolution effective June 29, 2019.

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

N/A

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

Published on 11-12-2024, PCLI Reverse Split their common stock at a ratio of 1:100 and was issued a temporary trading symbol PCLID. Subsequently, trading has resumed under symbol PCLI

Address of the issuer's principal executive office:

Protocall Technologies Incorporated, 912 Bobwhite Street, Fruitland, Idaho 83619

Address of the issuer's principal place of business:

*X 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, a SECURITIZE company

Phone: 800-785-7782

Email: luke@pacificstocktransfer.com

Address: 6725 Via Austi Parkway, Ste 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: PCLI  
Exact title and class of securities outstanding: Common  
CUSIP: 74372C207  
Par or stated value: .001  
Total shares authorized: 2,000,000,000 as of date: 05/14/2026  
Total shares outstanding: 15,242,529 as of date: 05/14/2026  
Total number of shareholders of record: 494 as of date: 05/14/2026

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

**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: Preferred  
Par or stated value: .001  
Total shares authorized: Unlimited as of date: 05/14/2026  
Total shares outstanding: 1 as of date: 05/14/2026  
Total number of shareholders of record: 1 as of date: 05/14/2026

Exact title and class of the security: Special 2019 Series A Preferred  
Par or stated value: .001  
Total shares authorized: 1 as of date: 05/14/2026  
Total shares outstanding: 1 as of date: 05/14/2026  
Total number of shareholders of record: 1 as of date: 05/14/2026

Exact title and class of the security: Series B Preferred  
Par or stated value: .001  
Total shares authorized: 5,000,000 as of date: 05/14/2026  
Total shares outstanding: 0 as of date: 05/14/2026  
Total number of shareholders of record: 0 as of date: 05/14/2026

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

**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.

One vote per share. No preemption rights. Equal share of dividend if and when issued

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

Special 2019 Series A Preferred has no dividend rights, has 51% of total votes of all classes, has the right to convert but no obligation to convert 1 share of Special 2019 Series A Preferred into 1,000,000,000 common shares, has no liquidation rights, no redemption, and no sinking fund provisions. Special 2019 Series A Preferred has protection against impairment or adverse actions by PCLI

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

Series B Preferred stock shall only vote on matters affecting Series B Preferred and shall not vote on issues presented to a vote of the common shares. Series B Preferred may be converted into common shares at any time as a right and not an obligation at the conversion rate of one Series B Preferred share into 1000 common shares. Series B Preferred stock shall be irrevocably tied to the real assets acquired by their issuance and shall be entitled to any dividends in respect thereof and shall have preferential liquidation rights to the real assets acquired by their issuance upon any liquidation. Series B Preferred has protection against impairment or adverse actions by PCLI.

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

None

### 3) Issuance History

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

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

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

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

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

Shares Outstanding <u>Opening Balance</u> :			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>07/01/2024</u> Common: <u>1,509,228,968</u> Preferred: <u>1</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 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>11/12/2024</u>	<u>Reverse Split</u>	<u>1:100</u>	<u>Common</u>	<u>.1</u>	<u>No</u>	<u>No Change</u>	<u>Reverse Split</u>	<u>No Change</u>	<u>Reverse Split</u>
<u>11/12/2024</u>	<u>Reverse Split Roundup</u>	<u>150,239</u>	<u>Common</u>	<u>.1</u>	<u>No</u>	<u>Existing</u>	<u>Roundup reverse split</u>	<u>Unrestricted</u>	<u>Reverse Split</u>
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report:			*Right-click the rows below and select "Insert" to add rows as needed.						
Ending Balance: Date <u>12/31/2025</u> Common: <u>15,242,529</u> Preferred: <u>1</u>									

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

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

PCLI conducted a 1:100 Reverse Split of its common shares and issued 150,239 shares to roundup shareholder positions, published 11-12-2024

## B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)  (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>6</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
6/7/2019	15000	0	12/31/2025	@0.1 per share	0	0	Austin Homes LLC Paul Knudson	Loan
6/7/2019	45000	0	12/31/2025	@0.1 per share	0	0	Austin Homes LLC Paul Knudson	Loan
6/10/2019	3000	0	12/31/2025	@0.1 per share	0	0	T&L Transport Paul Knudson	Loan
6/11/2019	13500	0	12/31/2025	@0.1 per share	0	0	Infinity 3 LLC Mary A Veatch	Loan
6/11/2019	25000	0	12/31/2025	@0.1 per share	0	0	Austin Homes LLC Paul Knudson	Loan
6/11/2019	3000	0	12/31/2025	@0.1 per share	0	0	T&L Transport Paul Knudson	Loan
6/11/2019	14000	0	12/31/2025	@0.1 per share	0	0	T&L Transport Paul Knudson	Loan
6/21/2019	41000	0	12/31/2025	@0.1 per share	0	0	T&L Transport Paul Knudson	Loan
6/27/2019	60000	0	12/31/2025	@0.1 per share	0	0	T&L Transport Paul Knudson	Loan
7/1/2019	36000	0	12/31/2025	@0.1 per share	0	0	T&L Transport Paul Knudson	Loan
3/6/2020	500	0	12/31/2025	@0.1 per share	0	0	Paul Knudson	Loan
3/6/2020	2000	0	12/31/2025	@0.1 per share	0	0	Paul Knudson	Loan
4/13/2020	100	0	12/31/2025	@0.1 per share	0	0	T&L Transport Paul Knudson	Loan
5/19/2020	250	0	12/31/2025	@0.1 per share	0	0	Pines Townhomes Paul Knudson	Loan
11/7/2020	600	0	12/31/2025	@0.1 per share	0	0	Austin Homes LLC Paul Knudson	Loan
7/20/2021	100000	0	12/31/2025	@0.1 per share	0	0	Austin Homes LLC Paul Knudson	Loan
7/23/2021	25000	0	12/31/2025	@0.1 per share	0	0	Austin Homes LLC Paul Knudson	Loan
7/24/2021	13000	0	12/31/2025	@0.1 per share	0	0	Austin Homes LLC Paul Knudson	Loan

<sup>6</sup> The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

7/29/2021	47700	0	12/31/2025	@0.1 per share	0	0	Mary A Veatch	Loan
8/3/2021	66500	0	12/31/2025	@0.1 per share	0	0	Pines Townhomes Paul Knudson	Loan
8/6/2021	72500	0	12/31/2025	@0.1 per share	0	0	Pines Townhomes Paul Knudson	Loan
8/6/2021	2500	0	12/31/2025	@0.1 per share	0	0	Pines Townhomes Paul Knudson	Loan
8/13/2021	49350	0	12/31/2025	@0.1 per share	0	0	Pines Townhomes Paul Knudson	Loan
8/17/2021	40100	0	12/31/2025	@0.1 per share	0	0	Pines Townhomes Paul Knudson	Loan
9/9/2021	300	0	12/31/2025	@0.1 per share	0	0	Pines Townhomes Paul Knudson	Loan
11/4/2021	250444	0	12/31/2025	@0.1 per share	0	0	Paul Knudson	Loan
<b>Total Outstanding Balance:</b>		0	<b>Total Shares:</b>		0	0		

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

PCLI sold all building lots in Rivers Edge 2 Subdivision to Austin Homes LLC and paid off all convertible notes. All convertible notes were paid off with no conversions into common stock.

#### 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](http://www.OTCMarkets.com).

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

Real estate investment, development, and construction

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

Austin Homes LLC (100% owned by Paul Knudson) owns the Special 2019 Series A Preferred share entitled to 51% of all votes and is therefore in control of and is the parent company of PCLI.

Real Estate developments involving North Allen Avenue LLC and JR Development LLC have been completed and North Allen Avenue LLC was dissolved on 10-03-2025 and JR Development LLC was dissolved on 12-20-2025. PCLI is affiliated by common control ownership of Paul Knudson with Austin Homes LLC, The Pines Townhomes LLC, and XTRA Bitcoin Inc – CBTC

C. Describe the issuers' principal products or services.

PCLI designs, develops, builds, sells, owns and operates residential and commercial real estate for its own portfolio, clients, or as joint ventures.

## 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.

PCLI has a contract to purchase one River's Edge 2 Subdivision building lot from Austin Homes LLC.

### Office Lease:

PCLI leases office space from Austin Homes LLC at 912 Bobwhite Street, Fruitland, Idaho 83619 for \$250.00 per month.

RINK commercial property lease and purchase option: PCLI has completed their lease obligations, declined to renew the lease with option to purchase.

Management Contract & purchase option: PCLI completed their management agreement and declined to renew the management agreement or option to purchase interests in the Pines Self Storage Facility from The Pines Townhomes LLC.

## 6) All Officers, Directors, and 5% Beneficial Owners of the Company

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

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

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

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Austin Homes LLC, Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1	Special 2019 Series A Preferred	100%
Tuxtla LLC, Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1257241*	Common	8.248%
Stephen Carl Bradshaw	5% Control Person	Lewisville, TX	900000^	Common	5.905%
Great Falls Investment LLC Ashvin Mascarenhas	5% Control Person	Vero Beach, FL	900000	Common	5.905%
Jeff Drapkin	5% Control Person	Dallas, TX	1100000	Common	7.217%

Chris Muneio	5% Control Person	West Palm Beach, FL	850000	Common	5.577%
Glen Alzate	5% Control Person	Boca Raton, FL	1000000^	Common	6.561%

^Shares are identified as among the 509,228,968 common shares that were issued in excess of the authorized common shares in 2011. \*Shares were acquired in open market transactions.

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, log in to [www.OTCIQ.com](http://www.OTCIQ.com) to update your company profile.

## 7) Legal/Disciplinary History

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

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

None as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

- 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](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

#### Securities Counsel

Name: Brian Higley  
Firm: Business Legal Advisors, LLC  
Address 1: 14888 Auburn Sky Drive  
Address 2: Draper, Utah 84020  
Phone: 801-634-1984  
Email: brian@businesslegaladvisor.com

#### Accountant or Auditor

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

#### 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: Paul Knudson  
Title: CEO  
Relationship to Issuer: Officer & Director, Controlling shareholder\_\_\_\_\_

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: Paul Knudson  
Title: CFO  
Relationship to Issuer: Officer & Director, Controlling shareholder

Describe the qualifications of the person or persons who prepared the financial statements:<sup>7</sup> Paul Knudson has 47 years of experience managing construction related companies including 30 years of experience performing the bookkeeping and accounting functions. This includes 7 years as CFO for OTC reporting companies and managing their audit process.

**Financial Statements:**

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<sup>7</sup> 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.

**Protocall Technology Incorporated**  
**Balance Sheet - Unaudited**  
Quarterly Report for Period Ending March 31, 2026

	Mar 31, 26	Dec 31, 25
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
USBank 6808	2,964	770
<b>Total Checking/Savings</b>	<b>2,964</b>	<b>770</b>
<b>Other Current Assets</b>		
Loans to PK	0	2,000
Loans to AH	0	24,197
<b>Total Other Current Assets</b>	<b>0</b>	<b>26,197</b>
<b>Total Current Assets</b>	<b>2,964</b>	<b>26,968</b>
<b>TOTAL ASSETS</b>	<b>2,964</b>	<b>26,968</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Accounts Payable	0	20,902
<b>Total Accounts Payable</b>	<b>0</b>	<b>20,902</b>
<b>Credit Cards</b>		
Visa 0450 or 0468	0	1,191
<b>Total Credit Cards</b>	<b>0</b>	<b>1,191</b>
<b>Other Current Liabilities</b>		
Accrued Salaries - Officers	610,000	580,000
<b>Affiliate Loans</b>		
Loans from Austin Homes	175	140
<b>Total Affiliate Loans</b>	<b>175</b>	<b>140</b>
<b>Total Other Current Liabilities</b>	<b>610,175</b>	<b>580,140</b>
<b>Total Current Liabilities</b>	<b>610,175</b>	<b>602,233</b>
<b>Total Liabilities</b>	<b>610,175</b>	<b>602,233</b>
<b>Equity</b>		
Accumulated Deficit	-58,731,513	-58,731,513
Additional Paid in Capital	57,222,284	57,222,284
Common Stock 0.001 2B	1,509,229	1,509,229
Retained Earnings	-575,266	-1,590,292
Net Income	-31,945	1,015,026
<b>Total Equity</b>	<b>-607,211</b>	<b>-575,266</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,964</b>	<b>26,968</b>

**Protocall Technology Incorporated**  
**Profit & Loss - Unaudited**

Accrual Basis

Quarterly Report for Period Ending March 31, 2026

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	<u>Jan - Mar 26</u>	<u>Oct - Dec 25</u>
<b>Expense</b>		
License/Legal	0	912
Bank Service Fees	0	253
<b>Interest Expense</b>		
Interest Visa 0450 Expense	-18	82
<b>Total Interest Expense</b>	-18	82
<b>Office Expense</b>		
QuickBooks	426	0
<b>Total Office Expense</b>	426	0
<b>OTC Expense</b>	0	11,260
<b>Payroll Expenses</b>	30,000	30,000
<b>Rent Expense</b>		
Office Rent	750	2,250
<b>Total Rent Expense</b>	750	2,250
<b>Telephone Expense</b>	136	136
<b>Transfer Agent Expenses</b>	556	7,152
<b>Website Expense</b>	96	542
<b>Total Expense</b>	31,945	52,587
<b>Net Income</b>	<u><u>-31,945</u></u>	<u><u>-52,587</u></u>

**Protocall Technology Incorporated**  
**Statement of Cash Flows - Unaudited**  
Quarterly Report for Period Ending March 31, 2026

	Jan - Mar 26	Oct - Dec 25
<b>OPERATING ACTIVITIES</b>		
Net Income	-31,945	-52,587
Adjustments to reconcile Net Income to net cash provided by operations:		
Accounts Receivable	0	2,613
Loans to PK	2,000	-2,000
Loans to AH	24,197	37,000
Accounts Payable	-20,902	20,902
Visa 0450 or 0468	-1,191	-5,709
Accrued Salaries - Officers	30,000	-50,000
Affiliate Loans:Loans from Austin Ho	35	140
Net cash provided by Operating Activities	2,194	-49,641
<b>INVESTING ACTIVITIES</b>		
Rivers Edge 2 Subdivision: RE2 Dev pd by NAA	0	608
WIP Sekady NAA RE2 lots	0	34,323
RINK Deposit	0	1,150
Net cash provided by Investing Activities	0	36,081
<b>FINANCING ACTIVITIES</b>		
RINK Master Lease Liability	0	-1,400
Net cash provided by Financing Activities	0	-1,400
Net cash increase for period	2,194	-14,959
Cash at beginning of period	770	15,730
Cash at end of period	2,964	770

**PROTOCOL TECHNOLOGIES INCORPORATED - PCLI**  
**Statement of Stockholder's Equity for Quarter Ended March 31, 2026**  
**Consolidated - Unaudited**

	SPECIAL 2019								
	<u>Common Stock</u>		<u>Preferred</u>		<u>Series A Preferred</u>		Additional	Accumulated	Total
	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount	Paid-in Capital	Deficit	Stockholder's Equity
<b>Balance - December 31, 2019</b>	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-58,812,525	-81,012
2020 Issuance	0	0	0	0	0	0	0		
2020 Net Income/Loss								-125,843	
<b>Balance - December 31, 2020</b>	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-58,938,368	-206,855
2021 Issuance	0	0	0	0	0	0	0		
2021 Net Income/Loss								-136,731	
<b>Balance - December 31, 2021</b>	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-59,075,099	-343,586
2022 Issuance	0	0	0	0	0	0	0		
2022 Impair RE2 Land	0	0	0	0	0	0	0	-914,594	
2022 Net Income/Loss								-323,729	
<b>Balance - December 31, 2022</b>	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-60,313,422	-1,581,909
2023 Issuance	0	0	0	0	0	0	0		
2023 Net Income/Loss								-410,911	
<b>Balance - December 31, 2023</b>	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-60,724,333	-1,992,820
4Q 2024 Reverse Split 100:1	15,092,290	0	0	0	0	0	0	0	
4Q 2024 Issuance - Round up	150,239								
2024 Net Income/Loss								402,528	
<b>Balance - December 31, 2024</b>	15,242,529	1,509,229	0	0	1	0	57,222,284	-60,321,805	-1,590,292
2025 Issuance	0	0	0	0	0	0	0		
2025 Net Income/Loss								1,015,026	
<b>Balance - December 31, 2025</b>	15,242,529	1,509,229	0	0	1	0	57,222,284	-59,306,779	-575,266
1Q 2026 Issuance	0	0	0	0	0	0	0		
1Q 2026 Net Income/Loss								-31,945	
<b>Balance - March 31, 2026</b>	15,242,529	1,509,229	0	0	1	0	57,222,284	-59,338,724	-607,211

**PROTOCOLL TECHNOLOGIES INC. (PCLI)**  
**Notes to Financial Statements**  
**For Quarter ended March 31, 2026**  
**Unaudited**

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**NOTE 1 – ORGANIZATION AND NATURE OF BUSINESS**

**Organization and Change in Business**

Protocall Technologies Incorporated was incorporated in New York on January 1, 1996.

Quality Exchange Inc was incorporated in Nevada on June 3, 1998.

2002-11-29: Quality Exchange, Inc's SB-2 Registration Statement was deemed effective by SEC. (POS AM filed 2003-02-28)

2003 April: Quality Exchange Inc's stock begins trading on OTC.BB under symbol QEXI (10KSB filed 2005-04-13 for year ended 12-31-2004)

Protocall and Nevada corporation, Quality Exchange Inc (QEI) completed a reverse-merger transaction in which it caused PTCL Acquisition Corp., a New York corporation newly created and wholly owned subsidiary of Quality Exchange Inc, to be merged with and into Protocall Technologies Incorporated on July 22, 2004. The merger was accounted for as a reverse merger, since the stockholders of Protocall own a majority of the outstanding shares of common stock of Quality Exchange immediately following the merger. Protocall was deemed to be the acquiror in the reverse merger and immediately following the closing of the merger, Quality Exchange Inc changed its name to Protocall Technologies Incorporated and the trading symbol changed from QEXI to PCLI with trading on OTC.BB.

On May 30, 2008, PCLI furloughed all non-officer employees and sales staff because it had insufficient funds to make payroll beyond May 30, 2008, filed 15-12G on December 3, 2010, to end reporting obligation with SEC.

2008-08-08: Director Peter Greenfield resigned. Bruce Newman is the sole remaining director. (8-K filed 2008-08-19)

2008-08-11: Sole director Bruce Newman appoints Michael J Gelman as director and resigns on 8-12-2008. This constitutes a change of control as all directors have been replaced. (8-K filed 2008-08-19)

2010-06-21: Michael J Gelman resigns as director and is replaced with Mark Embry as sole director, president, secretary, and treasurer. This constitutes a change of control as all directors have changed. (8-K filed 2010-06-24)

2010-08-29: Mark Embry resigns as director and is replaced with Bryan Cowan as sole director, president, secretary, and treasurer. This constitutes a change of control. (8-K filed 2010-09-21)

2010-12-03: Protocall files 15-12G.

The State of Nevada permanently revoked Protocall's corporate charter for failure to file annual list of directors & officers and pay franchise tax for years 2011 through 2018.

2015-01-05: Pacific Stock Transfer Company was appointed as Transfer Agent for Protocall. (Statement on Shareholder Roll dated 10-21-2019 provided by Pacific Stock Transfer Company). Note: Records show 1,000,000,000 Authorized and 1,509,228,968 Issued & Outstanding common shares resulting in 509,228,968 common shares that were issued in excess of authorized common shares in 2011.

**PROTOCOLL TECHNOLOGIES INC. (PCLI)**  
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2019-02-16: International Venture Society LLC (IVS) is designated as Custodian of Protocall Technologies Incorporated by Order of District Court of Clark County, Nevada. (ORDER Case No: A-18-786764-P) This is a change of control.

2019-04-19: Xtra Crypto Mining Inc (owned 100% by Paul Knudson) contracts to acquire 1 share of Special 2019 Series A Preferred with 51% voting rights. (Securities Purchase Agreement between IVS and Xtra Crypto dated 4-19-2019). Xtra Crypto Mining Inc sold 1 share of Special 2019 Series A Preferred with 51% voting rights to affiliate Austin Homes LLC (100% owned by Paul Knudson) on 4-27-2019. This is a change of control event.

2019-04-26: Certificate of Revival issued by Nevada for Protocall Technologies Incorporated. (NV Doc. No. 20190181595-11, C12970-1998)

2019-04-26: Paul Knudson was appointed as President, Secretary and Treasurer on 4-23-2019. (NV Doc. No. 20190181597-33, Entity: C12970-1998)

2019-04-29: Paul Knudson was elected as the sole director at the Special Meeting of Stockholders conducted by Custodian, IVS. (Exh C of IVS Motion to Discharge Custodianship and Enter Final Order dated 5-10-19 in Case No. A-18-786764-P, Granted as Final Order entered 6-18-2019 District Court, Clark County, NV)

2019-05-02: Protocall filed a Certificate of Designation creating 1 share of Special 2019 Series A Preferred with 51% voting rights. (NV Doc. No. 20190193887-98, Entity C12970-1998). This caused a change of control upon delivery to Xtra Crypto Mining Inc.

2019-05-23: Protocall amended Articles of Incorporation to increase common stock authorization to 2,000,000,000.

2019-06-13: Protocall Technologies Incorporated, a Nevada corporation, filed Foreign Profit Corporation Articles of Domestication in Wyoming. (ID: 2019-000861240)

2019-06-18: ORDER discharging International Venture Society as Custodian, with full control of Protocall Technologies Incorporated returned to its board of directors and closed the case. (FINAL ORDER Case No. A-18-786764-P, Dept. No. XXII, District Court Clark County, Nevada signed 6-17-2019. Notice of Entry of Order was filed 6/19/2019) This is a change of control to board of directors consisting of sole director Paul Knudson.

2019-07-01: Nevada Certificate of Dissolution of Protocall Technologies Incorporated effective 6-29-2019. (NV Doc. No. 20190281282-55, C12970-1998)

2019-11-18: Applied to OTCIQ

2019-11-19: OTCIQ application returned due to unresolved FINRA issues.

2019-12-18: PCLI changed line of business to real estate. PCLI designs, develops, builds, sells, owns, and operates residential and commercial real estate for its own portfolio, clients, or as joint ventures.

PCLI engaged with FINRA to document and resolve corporate issues regarding corporate actions. Having resolved the FINRA issues, PCLI Reapplied to OTCIQ on 2021-04-12.

**PROTOCOLL TECHNOLOGIES INC. (PCLI)**  
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2021-06-30: OTCIQ completed their background checks and authorized access to file disclosures to bring current.

2021-07-31: PCLI files Disclosure Statements for 2019, 2020, 1QTR 2021, and 2QTR 2021 with OTCIQ to bring current.

2021-11-04: PCLI acquired JR Development LLC, as a wholly owned subsidiary, from Paul Knudson for \$250,443.62 as part of the recapitalization loan. JR Development LLC owned a 27.383% equity stake in North Allen Avenue LLC. With the acquisition of JR Development LLC, PCLI now owns 100% of North Allen Avenue LLC and its 34 lots are being developed in the River's Edge 2 subdivision in Fruitland, Idaho.

2022-07-19: PCLI engaged Integritat Accounting & Advisors LLC to perform an audit in preparation for a Reg A filing to raise expansion capital.

2023-07-14: Final Plat of River's Edge 2 subdivision is recorded. This recording allows building permits to be issued and construction of single-family homes to commence.

2023-08-02: Building permit for Lot 6 Block 2 is issued and construction begins.

2023 – December: Model opens, sales begin.

2024-11-12: PCLI conducted a 100:1 Reverse Split of their common stock, thereby reducing the issued and outstanding common shares from 1,509,228,968 to 15,092,426. An additional 150,239 shares were issued to "round up" shareholder accounts for a total issued and outstanding common shares of 15,242,529.

2024 – December: Company has delivered eight homes, has two homes under contract and construction, one new model home completed and one new model home under construction, has sold 5 building lots, and began generating revenue in the second quarter of 2024.

2025-04-25: PCLI filed re-amended OTC Disclosure to contain restatements of financials that include a \$914,595 impairment of the RE2 development land in 2022. Affiliates inability to provide adequate documentation of the basis history precluded inclusion of the development land on financial statements resulting in PCLI's inability to complete an audit required for our Reg A offering.

2025-04-29: PCLI paid off the Sekady development loan.

2025 3Q: PCLI sold all of their Rivers Edge 2 Subdivision lots and paid off all of their outstanding Convertible Notes. Benefits include avoidance of any dilution by conversion, stopping the accrual of interest, and recovering the \$914,595 impairment charge of the RE2 development land in 2022. This sale removes all liabilities and assets that were not auditable. PCLI is pursuing an audit and Reg A offering.

2025 4Q: Having completed the Rivers Edge 2 Subdivision, PCLI's entities, North Allen Avenue LLC and JR Development LLC were dissolved on October 3, 2025, and December 20, 2025, respectively.

**NOTE 2 – GOING CONCERN**

These financial statements have been prepared on a going concern basis which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business for the foreseeable future. On a Consolidated Basis, as of March 31, 2026, Company has an accumulated

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deficit of \$(59,338,724) since inception in 1996. Of this amount, as of March 31, 2026, the Company has an accumulated deficit of \$(607,211) since corporate Revival dated April 26, 2019. PCLI recorded a net loss of \$(607,211) for quarter ended March 31, 2026. PCLI's 1Q 2026 total for net cash provided by operating activities was \$2,194, 1Q ended March 31, 2026 total of net cash provided by investing activities of \$0, and 1Q ended March 31, 2026, total net cash provided by financing activities of \$0.

Management's plans include raising capital through the debt and equity markets to fund operations and eventually generating profit through its business; however, there can be no assurance that the Company will be successful in such activities. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classifications of the liabilities that might be necessary should the Company be unable to continue as a going concern.

**NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America or ("U.S. GAAP") as found in the Accounting Standards Codification ("ASC"), the Accounting Standards Update("ASU") of the Financial Accounting Standards Board ("FASB") and are expressed in US Dollars. Significant accounting policies applicable to the Company are summarized as follows:

The Company has elected a December 31 year-end date.

**Cash and 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 investments with a maturity of three months or less to be cash and cash equivalents. We maintain cash balances in non-interest-bearing accounts, which do not currently exceed federally insured limits.

**Employee Stock-Based Compensation**

The Company accounts for stock-based compensation in accordance with ASC 718 Compensation – Stock Compensation ("ASC 718"). ASC 718 addresses all forms of share-based payment ("SBP") awards including shares issued under employee stock purchase plans and stock incentive shares. Under ASC 718, awards result in a cost that is measured at fair value on the awards' grant date, based on the estimated number of awards that are expected to vest and will result in a charge to operations.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of

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contingent assets and liabilities at the date of the balance sheet and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

**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 financial statements are issued, the Company has evaluated all events or transactions that occurred after March 31, 2026, up through the date the Company issued these financial statements for disclosure consideration.

**Property & Equipment**

All property and equipment purchases are recorded at cost and will be depreciated over the estimated useful lives of the assets. Straight-line and declining balance methods of depreciation will be used in calculating the annual provision for depreciation. The cost of maintenance and repairs will be expensed while major improvements and acquisitions will be capitalized. Gains or losses from disposition will be reflected in current operations.

**Impairment of long-lived assets**

The Company annually reviews its long-lived assets for impairment or whenever events or changes in circumstances indicate that the carrying amount of assets may not be recoverable. Impairment may be the result of becoming obsolete from a change in the industry or recent technologies. Impairment is present if the carrying amount of an asset is less than its undiscounted cash flows to be generated. If an asset is considered impaired, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the asset. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

**Related parties**

Under ASC 850 “Related Party Transactions” an entity or person is considered to be a “related party” if it has control, significant influence or is a key member of management personnel. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties. The Company, in accordance with the standard ASC 850, presents disclosures about related party transactions and outstanding balances with related parties, see Note 7.

**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 un-asserted 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

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indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's financial statements. If the assessment indicates that a potentially material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimated 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 will recognize revenues in accordance with ASC 606 – "Revenue from Contracts with Customers". The Company applies the following five steps to determine the appropriate amount of revenue to be recognized as it fulfills its obligations under each of its agreements:

- Identify the contract with a customer.
- Identify the performance obligations in the contract.
- Determine the transaction price.
- Allocate the transaction price to performance obligations in the contract; and
- Recognizing revenue as the performance obligation is satisfied.

In order to identify the performance obligations in a contract with a customer, a company must assess the promised goods or services in the contract and identify each promised good or service that is distinct. A performance obligation meets ASC 606's definition of a "distinct" good or service ( or bundle of goods or services) if both of the following criteria are met: The customer can benefit from the good or service either on its own or together with other resources that are readily available to the customer (i.e., the good or service is capable of being distinct), and the entity's promise to transfer the good or service to the customer is separately identifiable from other promises in the contract (i.e., the promise to transfer the good or service is distinct within the context of the contract).

If a good or service is not distinct, the good or service is combined with other promised goods or services until a bundle of goods or services is identified that is distinct.

The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

When determining the transaction price, an entity must consider the effects of all of the following:

- Variable consideration
- Constraining estimates of variable consideration
- The existence of a significant financing component in the contract
- Noncash consideration

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- Consideration payable to a customer

Variable consideration is included in the transaction price only to the extent that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved.

The transaction price is allocated to each performance obligation on a relative standalone selling price basis. The transaction price allocated to each performance obligation is recognized when that performance obligation is satisfied, at a point in time or over time as appropriate.

**Cost of Revenue**

The Company's cost of revenue consists primarily of land development and building construction costs, interest, and corporate operations and management expenses.

**Fair Value of Financial Instruments**

The Company's financial instruments consist primarily of cash, and cash equivalents, and amounts 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.

In accordance with ASC 820 "Fair Value Measurement" the Company categorizes financial instruments in a "fair value hierarchy". The hierarchy categorizes the inputs used in valuation techniques into three levels. The hierarchy gives the highest priority to (unadjusted) quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The following are the three categories related to the fair value measurement of such assets or liabilities:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities that the Company can access at the measurement date, it holds a position in a single asset or liability and the asset or liability is traded in an active market.
- Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Inputs are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs').
- Level 3 inputs are unobservable for the asset or liability. An entity develops unobservable inputs using the best information available in the circumstances, which might include the entity's own data, considering all information about market participant assumptions that is reasonably available.

The Company has no financial instruments requiring hierarchy classification and disclosure.

**Leases**

Effective January 1, 2019, the Company accounts for its leases under ASC 842, Leases. Under this guidance, arrangements meeting the definition of a lease are classified as operating or financing leases and are recorded on

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the balance sheet as both a right of use asset and lease liability, calculated by discounting fixed lease payments over the lease term at the rate implicit in the lease or the Company's incremental borrowing rate. Lease liabilities are increased by interest and reduced by payments each period, and the right of use asset is amortized over the lease term. For operating leases, interest on the lease liability and the amortization of the right of use asset result in straight-line rent expense over the lease term. Variable lease expenses, if there are any, are recorded when incurred.

In calculating the right of use asset and lease liability, the Company elected to combine lease and non-lease components. The Company excluded short-term leases having initial terms of 12 months or less from the new guidance as an accounting policy election and recognizes rent expense on a straight-line basis over the lease term.

As of December 31, 2025, Company has no lease liabilities or assets.

**Income Taxes**

Deferred tax assets and liabilities are recognized 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 determined based on the differences between the financial reporting and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The deferred tax assets of the Company relate primarily to operating loss carryforwards for federal income tax purposes.

For the year ended December 31, 2024, the Company did not have any interest and penalties associated with tax positions. As of December 31, 2023, the Company did not have any significant unrecognized uncertain tax positions. The Company intends to file income tax returns in the U.S. federal tax jurisdiction and various state tax jurisdictions. The tax years for 2019, 2020, 2021, 2022, 2023, 2024 and 2025 remain open for examination by federal and/or state tax jurisdictions pending completion of audit and filing of tax returns. The Company is currently not under examination by any other tax jurisdictions for any tax year. Net income (loss) incurred during the 2019 thru 2025 period resulted in an accumulated loss of (575,266) and therefore, no net tax obligation is believed to have accrued.

**Fixed assets**

The Company accounts for fixed assets at cost less accumulated depreciation and amortization. The Company computes depreciation using the straight-line method over the estimated useful lives of the assets, generally five to seven years. Upon the sale or retirement of property and equipment, the cost and accumulated depreciation and amortization are removed from the accounts and resulting gains or losses are recognized currently. Major improvements are capitalized and depreciated, whereas minor repairs and maintenance are expensed when incurred. Management reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value may not be realizable. If an evaluation is required, the estimated future undiscounted cash flows associated with the asset are compared to the asset's carrying value to determine if an adjustment for impairment is necessary. The effect of any impairment would be to expense the difference between the fair value of such an asset and its carrying value.

**Basic and diluted earnings per share**

The Company computes earnings per share ("EPS") in accordance with ASC 260, "Earnings Per Share", Basic EPS shall be computed by dividing the income available to common stockholders (the numerator) by the weighted-average number of common shares outstanding (the denominator) during the period. Shares issued during

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the period and shares acquired during the period shall be weighted for the portion of the period that they were outstanding. 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.

The Company had no dilutive instruments during the quarter ended March 31, 2026, and therefore the basic and dilutive loss per shares on the statement of operations is the same.

**Adoption of Recent Accounting Pronouncements**

The Company is reviewing recent accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that may have a material impact on its financial position or results of operation.

Accounting standards promulgated by the FASB are subject to change. Changes to such standards may have an impact on the Company's future financial statements. The Company periodically reviews new accounting standards that are issued. Although some of these accounting standards may be applicable to the Company, the Company has not identified any new standards that it believes merit further discussion, and the Company expects that none would have a significant impact on its financial statements.

**NOTE 1 – CONCENTRATIONS AND CREDIT RISK**

The Company's main source of capital to initiate and sustain operations comes from its CEO and affiliated entities controlled by the CEO, who is also the control share beneficial owner. The Company's main source of development capital was debt financing provided by Sekady Capital secured by the personal credit and capital equity provided by PCLI's CEO. Company has repaid all of the Sekady Capital development and construction loans. Company has minor credit card balance owing. Other liabilities are to affiliates and PCLI's CEO.

**NOTE 2 – WORK IN PROCESS - MODEL HOMES**

The Company uses the completed contract method of revenue and cost recognition for each of the model or custom homes comprising its work in process. PCLI began generating revenue in the second quarter of 2024. Development Work in Process for Rivers Edge 2 Subdivision was completed in 2023. PCLI has sold all of its lot inventory to pay off convertible note debt. PCLI is purchasing a building lot for construction of a model home planned to start in second quarter of 2026.

**NOTE 3 – FIXED ASSETS**

The Company used the completed contract method of revenue and cost recognition for the building lot inventory developed in its River's Edge 2 subdivision. The Company reduced its development loan liability by \$87,500 per lot payoff from internal construction loan proceeds or external lot sale income. PCLI paid off the Sekady development loan on April 29, 2025. PCLI sold all of their developed lots and paid off their Convertible Notes in 3Q 2025.

**NOTE 4 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

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During the first quarter of 2026, the Company accrued amounts owed as compensation for the chief executive officer (\$30,000). The total unpaid accrued compensation is shown below.

	<u>Accrued in 1Q 2026</u>	<u>Unpaid Accrued thru 3-31-2026</u>
Accrued compensation – Chief Executive Officer	\$30,000	\$610,000
Accrued convertible note interest- related party	\$ 0	\$ 0
<b>Total accrued accounts payable and accrued</b>	<b><u>\$30,000</u></b>	<b><u>\$610,000</u></b>
<b>Liabilities – related party</b>		

**NOTE 5 - INCOME TAXES**

Deferred tax assets and liabilities are recognized 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 determined based on the differences between the financial reporting and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The deferred tax assets of the Company relate primarily to operating loss carryforwards for federal income tax purposes.

No valuation allowance for deferred tax assets has been provided to date. Realization of deferred tax assets is dependent on the Company generating sufficient taxable income in future periods.

The Company periodically evaluates its tax positions to determine whether it is more likely than not that such positions would be sustained upon examination by a tax authority for all open tax years, as defined by the statute of limitations, based on their technical merits. As of December 31, 2025, 2024, 2023, 2022, and 2021, PCLI has not established a liability for uncertain tax positions or calculated their net operating loss carry forwards.

**NOTE 6 – STOCKHOLDERS’ EQUITY & CONVERTIBLE NOTES PAYABLE**

Common stock

The Company is authorized to issue 2,000,000,000 shares of common stock, par value \$0.001. As of January 15, 2015, there were 1,509,228,968 shares issued and outstanding. As of December 31, 2018, December 31, 2019, December 31, 2020, December 31, 2021, December 31, 2022, December 31, 2023, and September 30, 2024, there were 1,509,228,968 shares issued and outstanding.

As of November 12, 2024, upon completion of the 1:100 Reverse Split and issuance of 150,239 roundup common shares, there are 15,242,529 shares of common stock issued and outstanding.

As of December 31, 2024, there are 15,242,529 shares of common stock issued and outstanding.

As of September 30, 2025, there are 15,242,529 shares of common stock issued and outstanding.

As of December 27, 2025, there are 15,242,529 shares of common stock issued and outstanding.

As of March 31, 2026, there are 15,242,529 shares of common stock issued and outstanding.

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Preferred Stock

The Company is authorized to issue unlimited Preferred stock, par value .001, one (1) Special 2019 Series A Preferred .001, and five million (5,000,000) shares of Series B Preferred stock.

As of March 31, 2026, there are zero (0) Preferred, one (1) Special 2019 Series A Preferred, and zero (0) Series B Preferred shares issued and outstanding.

Special 2019 Series A Preferred

On April 8, 2019, the Corporation issued this Certificate of Designation of Special 2019 Series A Preferred Stock of Protocall Technologies, Inc. (pursuant to NRS 78.1955) with rights as designated:

**Special 2019 Series A Preferred Stock**

Section 1. Designation and Amount. The designation of this class of capital stock shall be “Special 2019 Series A Preferred”, par value \$.001 per share (the “2019 Series A Preferred Stock”). The number of authorized shares of 2019 Series A Preferred Stock is one (1) share.

Section 2. Voting Rights. Except as otherwise required by law, the holder of the share of 2019 Series A Preferred Stock shall have the following rights:

- (a) Number of Votes: Voting with Common Stock. Except as provided by Nevada statutes or Section 2(b) below, the holder of the 2019 Series A Preferred Stock shall vote together with the holders of preferred stock (including on an as converted basis), par value \$0.001, and common stock, par value \$0.001 per share, of the Corporation (the “Common Stock”) as a single class. The 2019 Series A Preferred Stock stockholder is entitled to 51% of all votes (including, but not limited to, common stock, and preferred stock (including on an as converted basis) entitled to vote at each meeting of stockholders of the Corporation (and written actions of stockholders in lieu of meetings) with respect to any and all matters presented to the stockholders of the Corporation for their action or consideration. The 2019 Series A Preferred Stock shall not be divided into fractional shares.
- (b) Adverse Effects: The Corporation shall not amend, alter, or repeal the preferences, rights, powers, or other terms of the 2019 Series A Preferred Stock so as to affect adversely the 2019 Series A Preferred Stock or the holder thereof without the written consent or affirmative vote of the holder of the 2019 Series A Preferred Stock given in writing or by vote at a meeting, consenting, or voting (as the case may be) separately as a class.

Section 3. Conversion into common shares. The share of 2019 Series A Preferred Stock shall convert into common shares at a conversion rate of 1 preferred to 1,000,000,000 common shares. The holder of the 2019 Series A Preferred Stock can affect the conversion at any time. Conversion into common is a right and conversion is not required.

Section 4. Dividends, Liquidation. The share of 2019 Series A Preferred Stock shall not be entitled to any dividends in respect thereof and shall not participate in any proceeds available to the Corporation’s shareholders upon the liquidation, dissolution or winding up of the Corporation.

Section 5. No Impairment. The Corporation shall not intentionally take any action which would impair the rights and privileges of the 2019 Series A Preferred Stock set forth herein or the rights of the holder thereof. The Corporation will not, by amendment or its certificate of incorporation or through any

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reorganization, transfer of assets, consolidation, merger, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms to be observed or performed hereunder by the Corporation, but will at all times in good faith assist in the carrying out of all the provisions herein and in the taking of all such action as may be necessary or appropriate in order to protect the rights of the holder of the 2019 Series A Preferred Stock against impairment.

Section 6. Replacement Certificate. In the event that the holder of the 2019 Series A Preferred Stock notifies the Corporation that the stock certificate evidencing the share of 2019 Series A Preferred Stock has been lost, stolen, destroyed or mutilated, the Corporation shall issue a replacement stock certificate evidencing the 2019 Series A Preferred Stock identical in tenor and date to the original stock certificate evidencing the 2019 Series A Preferred Stock, provided that the holder executes and delivers to the Corporation an affidavit of lost stock certificate and an agreement reasonably satisfactory to the Corporation to indemnify the Corporation from any loss incurred by it in connection with such 2019 Series A Preferred Stock certificate.

As of March 31, 2026, there is one (1) share of 2019 Series A Preferred stock issued.

Series B Preferred stock

On November 23, 2021, the Corporation filed Articles of Amendment (Wyoming Amendment ID: 2021-003483997) Certificate of Designation of Series B Preferred Stock of Protocall Technologies, Inc. (pursuant to Wyoming Business Corporation Act, Article 6, Section 17-16-602(a)(i) and (b)) with rights as designated:

Series B Preferred Stock

Section 1. Designation and Amount. The designation of this series of preferred stock shall be “Series B Preferred” at par value \$0.001 per share. The number of authorized shares of Series B Preferred stock is five million (5,000,000).

Section 2. Voting Rights. Except as otherwise required by law, the holder of Series B Preferred stock shall have the following rights:

- (a) Number of Votes: Voting: Except as provided by Wyoming statutes or Section 2(b) below, the holders of Series B Preferred stock shall only vote on matters affecting the Series B Preferred stock’s rights, preferences, and limitations. Series B Preferred stock shall have no other voting rights and shall not vote with common shares with respect to all matters presented to the common share stockholders of the Corporation for their action or consideration.
- (b) Adverse Effects: The Corporation shall not amend, alter, or repeal the preferences, rights, powers, or other terms of the Series B Preferred stock so as to affect adversely the Series B Preferred stock or the holder(s) thereof without the written consent or affirmative vote of 80% of the Series B Preferred shareholders given in writing or by vote in a meeting, consenting or voting (as the case may be) separately as a class.

Section 3. Conversion into common shares. The Series B Preferred Stock shall convert into common shares at a conversion rate of 1 Series B Preferred share to 1,000 common shares. The holders of the Series B Preferred Stock can affect the conversion at any time. Conversion into common is a right and conversion is not required.

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Section 4. Dividends, Liquidation. Series B Preferred shares shall be irrevocably tied to the real assets acquired by their issuance and shall be entitled to any dividends in respect thereof; and shall have preferential liquidation rights to the entirety of the real assets acquired by their issuance upon the liquidation, dissolution or winding up of the Corporation. The real assets acquired by the issuance of Series B Preferred shares shall be separately accounted for in the books of the corporation as reserved Series B Preferred assets. Upon conversion of any percentage portion of the Series B Preferred shares into common shares, that percentage portion of the reserved real assets shall then be accounted as common assets of the corporation. That percentage portion of the Series B Preferred shares that are converted shall be turned into the corporation and cancelled.

Section 5. No Impairment. The Corporation shall not intentionally take any action which would impair the rights and privileges of the Series B Preferred stock set forth herein or the rights of the holders thereof. The Corporation will not, by amendment of its certificate of incorporation or through any reorganization, transfer of assets, consolidation, merger, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms to be observed or performed hereunder by the Corporation, but will at all times in good faith assist in the carrying out of all the provisions herein and in the taking of all such action as may be necessary or appropriate in order to protect the rights of the holders of the Series B Preferred Stock against impairment.

Section 6. Replacement Certificate. In the event that the holder of Series B Preferred stock notifies the Corporation that a stock certificate evidencing shares of Series B Preferred Stock has been lost, stolen, destroyed or mutilated, the Corporation shall issue a replacement stock certificate evidencing the Series B Preferred stock identical in tenor and date to the original stock certificate evidencing the Series B Preferred stock, provided that the holder executes and delivers to the Corporation an affidavit of lost stock certificate and an agreement reasonably satisfactory to the Corporation to indemnify the Corporation from any loss incurred by it in connection with such Series B Preferred stock certificates.

**As of March 31, 2026, there are zero shares of Series B Preferred Stock issued.**

**NOTE 7 - RELATED PARTY TRANSACTIONS**

Paul Knudson is the sole Director, CEO, CFO and Secretary of the Company.

Paul Knudson owns 100% of Austin Homes LLC and The Pines Townhomes LLC (dba The Pines Self Storage). Mary A Veatch is a related party and owns Infinity 3 LLC.

Paul Knudson, et.al., is the primary source of funding and credit used to recapitalize and operate PCLI.

**NOTE 8 - MANAGEMENT**

The following table sets forth the names and positions of our executive officers who have served during the 2026 fiscal year. Directors will be elected at our annual meeting of stockholders or serve for one year or until their successors are elected and qualified. Officers are elected by the Board and their terms of office are, except to the extent governed by employment contract, at the discretion of the Board.

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Name	Position	Appointed	Resignation
Paul Knudson	Director	April 22, 2019	N/A
Paul Knudson	CEO, CFO, Secretary	April 22, 2019	N/A

The Company CEO, Paul Knudson, is compensated \$10,000 per month for his services under an Employment Contract effective April 22, 2019, with an annual incentive bonus equal to 12% of the increased Total Equity. The Company has not generated significant revenue to date and has not paid for most of these services; compensation is recorded as an Other Current Liabilities – Accrued Salaries – Officers.

**NOTE 9 - SECURITY OWNERSHIP AND BENEFICIAL OWNERSHIP BY MANAGEMENT**

The following table presents information, to the best of our knowledge, about the beneficial ownership of our common stock as of March 31, 2026, held by those persons known to beneficially own more than 5% of our capital stock and by our directors and executive officers.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Austin Homes LLC, Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1	Special 2019 Series A Preferred	100%
Tuxtla LLC, Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1257241*	Common	8.248%
Stephen Carl Bradshaw	5% Control person	Lewisville, TX	900000^	Common	5.905%
Great Falls Investment LLC Ashvin Mascarenhas	5% Control person	Vero Beach, FL	900000	Common	5.905%
Jeff Drapkin	5% Control person	Dallas, TX	1100000	Common	7.217%
Chris Muneio	5% Control person	West Palm Beach, FL	850000	Common	5.577%
Glen Alzate	5% Control person	Boca Raton, FL	1000000^	Common	6.561%

^Shares are identified as among the 509,228,968 common shares that were issued in excess of the authorized common shares in 2011. \*Shares were acquired in open market transactions.

**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

Operating Leases under ASC 842

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Company has completed all lease obligations and has no current operating leases.

Other rent and lease arrangements

PCLI entered into a month-to-month office rental agreement with Austin Homes LLC for \$250.00 per month for shared office space at 912 Bobwhite Street, Fruitland, Idaho 83619. 912 Bobwhite Street is owned by CEO Paul Knudson.

**NOTE 11 - CONTINGENCIES & LITIGATION.**

During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with FASB 450-20-50, Contingencies. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals.

Legal contingencies

From time to time, the Company may be a defendant in pending or threatened legal proceedings arising in the normal course of its business. Management is unaware of any pending, threatened or asserted claims.

Limitation of Liability of Directors

Pursuant to the Wyoming General Corporation Law, our Articles of Incorporation exclude personal liability for our Directors for monetary damages based upon any violation of their fiduciary duties as Directors, except as to liability, acts, or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or any transaction from which a Director receives an improper personal benefit. This exclusion of liability does not limit any right which a Director may have to be indemnified and does not affect any Directors' liability under federal or applicable state securities laws. We have agreed to indemnify our Directors against expenses, judgments and amounts paid in settlement in connection with any claim against a Director if he acted in good faith and in a manner he believed to be in our best interests.

**NOTE 12 – SUBSEQUENT EVENTS**

Subsequent Events have been reviewed through for inclusion in these Disclosures.

## 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, Paul Knudson, certify that:

1. I have reviewed this Disclosure Statement for Protocall Technologies 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.

05/14/2026

/s/ Paul Knudson

CEO

*Principal Financial Officer:*

I, Paul Knudson, certify that:

1. I have reviewed this Disclosure Statement for Protocall Technologies 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.

05/14/2026

/s/ Paul Knudson

CFO