

Alternative Reporting Standard: Disclosure Guidelines for the Pink[®] Market

JNS Holdings Corporation

830 Seton Court, Unit 1 Wheeling, IL 60090

(773) 467-8180

www.jns Holdings.com

info@jns Holdings.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:

317,239,161 as of March 31, 2026 (Current Reporting Period Date or More Recent Date)

317,239,161 as of December 31, 2025 (Most Recent Completed Fiscal Year End)

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.

JNS Holdings Corporation February 2012
Ulysses Diversified Holding Corp May 2008
Ulysses Holding Corp October 2007
New Capital Funding Corp May 2007
First Guardian Financial Corp July 2005
Viyon Corp May 2004
Millennium Direct Inc November 1999
Kid Room Inc

Current State and Date of Incorporation or Registration: State of Delaware September 13, 1994
Standing in this jurisdiction: (e.g. active, default, inactive): current standing is active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

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:

830 Seton Court, Unit 1 Wheeling, IL 60090

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: Securities Transfer Corporation
Phone: (469) 633-0101
Email: info@stctransfer.com
Address: 2901 Dallas Parkway #380 Plano, TX 75093

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>JNSH</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>46622M102</u>	
Par or stated value:	<u>\$0.000001</u>	
Total shares authorized:	<u>500,000,000</u>	as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>317,239,161</u>	as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>744</u>	as of date: <u>March 31, 2026</u>

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

Other 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 "B"</u>	
Par or stated value:	<u>\$.0001</u>	
Total shares authorized:	<u>5,000,000</u>	as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>5,000,000</u>	as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>1</u>	as of date: <u>March 31, 2026</u>

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.**

Common shares have no dividend, one vote per share and no other rights.

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

Each share of the Series B Preferred is convertible into 1000 shares of common stock. In addition each share of Series B Preferred stock holds 1000 votes and they are not entitled to dividends.

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

None

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

None

3) Issuance History

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

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

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

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

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

Shares Outstanding <u>Opening Balance</u> : Date <u>1/1/2024</u> Common: <u>317,239,161</u> Preferred: <u>5,000,000</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.
Shares Outstanding on Date of This Report: <u>Ending Balance</u> : Date <u>3/31/2026</u> Common: <u>317,239,161</u> Preferred: <u>5,000,000</u>									

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

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

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 ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
Total Outstanding Balance:				Total Shares:				

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

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”)

⁵ 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.

JNS Holdings Corporation, through its subsidiaries, operates as an electrical design build construction services contractor in the United States. The company is based in Wheeling, Illinois. JNS Holdings Corporation operates through its subsidiaries JNS Power & Control Systems, Inc. and S&H Leasing, Inc. specializing in (EV) charging station installations, temperature control installations & all types of specialty electrical work throughout the greater Chicago area.

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

JNS Power & Control Systems, Inc.
S&H Leasing, Inc.

All subsidiaries may be contacted c/o JNS Holdings Corporation the filer.

C. Describe the issuers' principal products or services.

It provides design and installation services, including temperature control installations, fire alarm and life safety installations, power distribution, design build, commercial constructions, computer and communication cabling and lighting control installations. The company is an ICC certified electric charging station installer. It also leases vehicles, trailers, scissor lifts, and construction tools and equipment. The company is based in Wheeling, Illinois.

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.

JNS Power has 2800 square feet of office/warehouse space at 830 Seton Court, Unit 1 Wheeling, Illinois 60090. A lease agreement is in effect thru June 30, 2028

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

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

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

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

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Brian Howe	President/CEO	Chicago, IL	5,000,000	Preferred B	100%
Tim Sittig	CFO	Crystal Lake, IL	8,731,426	Common	2.75%
JNS Power & Control Systems, Inc. – Sheryl Sittig	VP	Crystal Lake, IL	4,200,000	Common	1.32%

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

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

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

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

Securities Counsel

Name: Angela Casa
Address 1: 200 F North Harbor Place
Address 2: Davidson NC 28036
Phone: (980) 443-4500
Email: angela@gocasalaw.com

Accountant or Auditor

Name: None
Firm:
Address 1:
Address 2:
Phone:
Email:

Investor Relations

Name: None
Firm:
Address 1:
Address 2:
Phone:

Email:

All other means of Investor Communication:

X (Twitter): None
Discord: None
LinkedIn None
Facebook: None
[Other] 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: None
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: Tim Sittig
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: Tim Sittig
Title: CFO
Relationship to Issuer: Principal Financial Officer

Describe the qualifications of the person or persons who prepared the financial statements:⁶ Over 20 years of experience in accounting, auditing, finance and financial reporting in a variety of roles

Provide the following qualifying financial statements:

⁶ 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.

- 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, Brian Howe certify that:

1. I have reviewed this Disclosure Statement for JNS Holdings Corporation;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the 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 14, 2026

/s/ Brian Howe

Principal Financial Officer:

I, Tim Sittig certify that:

1. I have reviewed this Disclosure Statement for JNS Holdings Corporation;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the 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 14, 2026

/s/ Tim Sittig

JNS HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
(Unaudited)

	<u>Jan 1 - Mar 31</u> 2026	<u>Jan 1 - Mar 31</u> 2025
ASSETS		
Current Assets		
Total Checking/Savings	87,897.97	67,272.00
Accounts Receivable		
Accounts Receivable	<u>362,762.83</u>	<u>412,574.73</u>
Total Accounts Receivable	362,762.83	412,574.73
Other Current Assets		
Due from Others	143,200.00	143,200.00
Goodwill	194,069.54	194,069.54
A/A - Goodwill	-155,255.82	-142,317.82
Total Other Current Assets	<u>182,013.72</u>	<u>194,951.72</u>
Total Current Assets	632,674.52	674,798.45
Fixed Assets		
Fixed assets		
A/D - Fixtures	-11,947.64	-11,947.64
A/D - Machinery & equipment	-112,094.87	-106,894.87
A/D - Office equipment	-46,136.77	-46,136.77
A/D - Vehicles	-472,944.78	-464,693.78
Fixtures	11,947.64	11,947.64
Inventory	52,000.00	52,000.00
Machinery & equipment	60,094.87	60,094.87
Office equipment	46,136.77	46,136.77
Vehicles	<u>500,941.16</u>	<u>500,941.16</u>
Total Fixed assets	<u>27,996.38</u>	<u>41,447.38</u>
Total Fixed Assets	27,996.38	41,447.38
Other Assets		
Intangible assets		
A/A - Start up costs	-1,840.00	-1,840.00
Start up costs	<u>1,840.00</u>	<u>1,840.00</u>
Total Intangible assets	0.00	0.00
Investment CS 8306	36,779.19	39,126.36
Security deposit	<u>7,350.00</u>	<u>7,350.00</u>
Total Other Assets	<u>44,129.19</u>	<u>46,476.36</u>
TOTAL ASSETS	<u><u>704,800.09</u></u>	<u><u>762,722.19</u></u>

JNS HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
(Unaudited)

	2026	2025
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	42,888.26	0.00
Total Accounts Payable	42,888.26	0.00
Credit Cards		
Capital One	8,570.22	1,442.00
US Bank	300.00	250.00
Total Credit Cards	8,870.22	1,692.00
Other Current Liabilities		
Accrued Profit Sharing	-19,000.00	-19,000.00
Direct Deposit Liabilities	-13,707.79	0.00
Payroll Liabilities	21,568.34	11,049.51
Due to Others	200,000.00	60,000.00
Bank - Credit Line	100,000.00	150,000.00
Total Other Current Liabilities	288,860.55	202,049.51
Total Current Liabilities	340,619.03	203,741.51
Total Liabilities	340,619.03	203,741.51
Equity		
Additional Paid-In Capital	359.62	359.62
Capital Stock	326,469.36	326,469.36
Retained Earnings	-134.14	305,383.29
Net Income	37,486.22	-73,231.59
Total Equity	364,181.06	558,980.68
TOTAL LIABILITIES & EQUITY	704,800.09	762,722.19

JNS HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

For The Three Months Ending Mar 31

	2026	2025
Ordinary Income/Expense		
Total Income	637,496.43	442,650.85
Cost of Goods Sold		
Auto & Truck Expenses	8,125.02	13,524.97
Bond Expense	0.00	0.00
Depreciation	0.00	0.00
Direct labor	281,159.41	224,099.74
Equipment Rental	13,600.00	24,277.60
Freight & Delivery	0.00	0.00
Job Costs	284.98	0.00
Job Materials	35,051.12	17,697.34
Leased Property	0.00	2,007.15
Payroll taxes	32,697.21	20,916.94
Subcontractors Expense	0.00	0.00
Tools and Machinery	366.15	0.00
Union Benefit	144,571.72	150,354.10
Total COGS	515,855.61	452,877.84
Gross Profit	121,640.82	-10,226.99
Expense		
Amortization Expense	0.00	0.00
Automobile Expense	1,000.00	31.47
Building Expenses	614.92	594.53
Depreciation Expense	0.00	0.00
Insurance	17,194.79	16,444.32
Interest Expense	35,427.87	16,840.62
Licenses and Permits	118.50	140.00
Marketing	0.00	0.00
Office Supplies & Expense	2,474.73	3,000.41
Payroll Expenses	11,614.27	10,866.55
Postage and Delivery	76.09	318.75
Printing and Reproduction	613.70	220.18
Professional Fees	1,200.00	1,225.00
Rent	9,584.70	9,214.63
Repairs - Equipment	0.00	0.00
Taxes	1,690.03	1,417.18
DSL / Telephone	2,545.00	2,243.92
Loss on investment	0.00	0.00
Travel & Ent	0.00	447.04
Total Expense	84,154.60	63,004.60
Net Ordinary Income	37,486.22	-73,231.59
Other Income		
Unrealized Gain (loss) on inv	0.00	0.00
Total Other Income	0.00	0.00
Net Other Income	0.00	0.00
Net Income	37,486.22	-73,231.59

JNS HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For The Three Months Ending Mar 31	
	2026	2025
OPERATING ACTIVITIES		
Net Income	37,486.22	-73,231.59
Adjustments to reconcile Net Income to net cash provided by operations:		
Accounts Receivable	130,363.58	-1,128.42
Accounts Payable	-15,349.35	-13,940.75
Capital One	838.49	-4,816.24
Direct Deposit Liabilities	-13,707.79	10,509.15
Payroll Liabilities	-2,661.84	-62,712.45
Bank - Credit Line	-50,000.00	100,000.00
Net cash provided by Operating Activities	86,969.31	-45,320.30
 Net cash increase for period	 86,969.31	 -45,320.30
 Cash at beginning of period	 928.66	 112,592.30
Cash at end of period	87,897.97	67,272.00

JNS HOLDINGS CORPORATION
Statement of Changes in Shareholders Equity
(Unaudited)

	Common Stock Shares	Common Stock Amount	Additional Paid In Capital	Retained Earnings	Total Equity
Balance December 31, 2024	317,239,161	\$317	\$360	\$500,234	\$633,239
Prior Period Adjustment				-\$2,031	-\$2,031
Net Income YTD 2024				-\$193,824	
Net Income YTD 2025					-\$304,513
Balance December 31, 2025	317,239,161	\$317	\$360	\$304,379	\$326,695
Prior Period Adjustment				\$0	\$0
Net Income YTD 2025				-\$304,513	
Net Income YTD 2026					\$37,486
Balance March 31, 2026	317,239,161	\$317	\$360	-\$134	\$364,181

JNS Holdings Corporation
Notes to Consolidated Financial Statements
March 31, 2026

Note 1 Interim Reporting

The information presented in the accompanying consolidated interim three-month financial statements is unaudited. In the opinion of management, the accompanying consolidated interim three-month financial statements reflect all adjustments necessary to present fairly our financial position at March 31, 2026, results of operations and cash flows for the three months ending March 31, 2026. All such adjustments are of a normal recurring nature. In preparing the accompanying financial statements, management has made certain estimates and assumptions that affect reported amounts in the financial statements and disclosures of contingencies. Actual results may differ from those estimates. The results for interim periods are not necessarily indicative of annual results. These consolidated interim three-month financial statements follow the same accounting policies and methods of their application as JNS Holdings Corporation (“the Company’s”) December 31, 2025 unaudited interim financial statements. Accordingly, these financial statements should be read in conjunction with the March 31, 2026 unaudited interim financial statements of the Company.

Note 2 - Business Description

Business

JNS Holdings Corporation. (“The Company”) was incorporated under the name Kid Rom, Inc under the laws of the State of Delaware on September 13, 1994. In February 2012 the company changed its name to JNS Holdings Corporation. JNS Holdings Corporation, through its subsidiaries, operates as an electrical design build construction services contractor in the United States. The company is based in Wheeling, Illinois. JNS Holdings Corporation operates through its subsidiaries JNS Power & Control Systems, Inc. and S&H Leasing, Inc. specializing in (EV) charging station installations, temperature control installations & all types of specialty electrical work throughout the greater Chicago area.

Note 3 – Significant accounting policies

These interim financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which assumes that the Company will be able to meet its obligations and continue its operations for its next fiscal year. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern.

Use of Estimates

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles (“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 dates of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

Cash

We consider all short-term highly liquid investments with an original maturity at the date of purchase of three months or less to be cash equivalents.

Income Taxes

We use the asset and liability method of accounting for income taxes in accordance with ASC Topic 740, “Income Taxes.” Under this method, income tax expense is recognized for the amount of: (i) taxes payable or refundable for the current year and (ii) deferred tax consequences of temporary differences resulting from matters that have been recognized in an entity’s financial statements or tax returns. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if based on the weight of the available positive and negative evidence, it is more likely than not some portion or all of the deferred tax assets will not be realized.

ASC Topic 740.10.30 clarifies the accounting for uncertainty in income taxes recognized in an enterprise’s financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Topic 740.10.40 provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. We have no material uncertain tax positions for any of the reporting periods presented.