WINNERS, INC.
401 Ryland Street
Suite 200-A
Reno, NV., 89502
805-341-2631
www.winnersinc.com
info@winnersinc.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:

15,934,687,457 as of March 31, 2026 *(Current Reporting Period Date) (*Post reverse split the amount is 53,115,625)
187,517,857 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 Control[4] 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.

August 10, 2007, Issuer was formed under the name Plantation Development, Inc. the Board authorized a name change on September 28, 2012 to Baroma, Inc. (OTC: BRMA) on November 15, 2015 the Board subsequently changed Issuer's name to GoooGreen, Inc. (OTC: GOOO). December 2, 2020, the State of Nevada approved the change of Issuer's name to Winners Inc. (OTC: WNRS)

Current State and Date of Incorporation or Registration:

Issuer was incorporated on August 10, 2007, in the State of Nevada and remains under such jurisdiction.

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

Issuer is listed as "Active" with all filings current by the Secretary of State of Nevada.

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

n/a

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

On September 30, 2025, the Company entered into under a Reorganization and Stock Purchase agreement with Moneyline Sports, Inc.(Moneyline Sports whereby Moneyline Sports, Inc shall become a subsidiary of the Company for $200,000 cash and 135,887,343 shares of its Convertible Series A Convertible Preferred Stock, par value of $0.001.

On January 13, 2026, the Company effected a 300-for-1 reverse stock split of its common shares (the "Reverse Split"). As a result of the Reverse Split, every 300 shares of issued and outstanding common shares were combined into one share. No fractional shares will be issued; holders of fractional shares received cash in lieu of fractional shares based on the closing market price on the effective date. The Reverse Split reduced the number of outstanding shares of common shares by a factor of 300 and proportionally increased the per-share information. The authorized number of shares of preferred shares was unchanged. The Reverse Split did not change the par value per share of common shares (remained $.001par value). All per-share amounts and share counts presented in this Report have been presented to reflect prior to the the 300-for-1 reverse stock split. All per-share amounts and share counts presented in the accompanying consolidated financial statements and notes have been adjusted retrospectively for all periods presented to reflect the 300-for-1 reverse stock split. The reverse stock split become effective at 12:01 AM Eastern Time on May 13, 2026 (the "Effective Date").

Address of the issuer's principal executive office:

401 Ryland Street Suite 200-A Reno, NV 89502

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: Standard Registrar & Transfer Company, Inc.
Phone: 801-571-8844
Email: Amy@standardregistrar.com
Address: 440 East 400 South, Ste 200, Salt Lake City, UT., 84111

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:	WNRS	
Exact title and class of securities outstanding:	Common	
CUSIP:	97478A106	
Par or stated value:	.001	
Total shares authorized:	20,000,000,000	as of date: March 31, 2026
Total shares outstanding:	15,934,687,457	as of date: March 31, 2026
Total number of shareholders of record:	150	as of date: March 31, 2026

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

n/a

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:	Series A Convertible Preferred Stock	
Par or stated value:	.001	
Total shares authorized:	160,000,000	as of date: March 31, 2026
Total shares outstanding:	0	as of date: March 31, 2026
Total number of shareholders of record:	26	as of date: March 31, 2026

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

n/a

Security Description:

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

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

   The shares of common stock are entitled to One Vote per Share

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

The shares of Series A Convertible Preferred Stock shall vote on all matters as a class with the holders of Common Stock and each share of Series A Convertible Preferred Stock shall be entitled to the number of votes per share equal to the Conversion Rate. The Conversion Rate shall be 100 shares of Common Stock for each share of Series A Convertible Preferred Stock.

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

n/a

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.**

n/a

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities ***in the past two completed fiscal years and any subsequent interim 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 as of Second Most Recent Fiscal Year End: Opening Balance Date December 31, 2023 Common: 187,517,857 Preferred A: 8,000,008 Note: On January 13, 2026, the Company affected a 300-for-1 reverse stock split of its common shares, which went effective on May 13, 2026. This table is compiled with the number of shares pre-split.									
						*Right-click the rows below and select "Insert" to add rows as needed.			
11/18/2025	Issuance	500,000	Preferred Series A	.010	No	Christine Arnella	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	650,000	Preferred Series A	.010	No	Michael Handelman	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	120,000	Preferred Series A	.010	No	Phil Helmuth	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	335,196	Preferred Series A	.010	No	702110 LLC (Wayne Root managing director)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	19,250	Preferred Series A	.010	No	Andrew Paul	Services	Restricted	4(A)2 & Rule 506

11/18/2025	Issuance	120,000	Preferred Series A	.010	No	Andy Scott	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	263,041	Preferred Series A	.010	No	Cimarron Capital, Inc (Peter Aiello control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	115,000	Preferred Series A	.010	No	Hollis Barnahrt	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	2,245,783	Preferred Series A	.010	No	Diamond Capital LLC (Leonard Tucker control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	950,000	Preferred Series A	.010	No	Parcae Capital (Frank Magliochetti control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	2,461,801	Preferred Series A	.010	No	Wayne Allyn Root	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	3,324,773	Preferred Series A	.010	No	Diamond Capital LLC (Leonard Tucker control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	675,227	Preferred Series A	.010	No	Wayne Allyn Root	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	130,000	Preferred Series A	.010	No	Michael Handelman	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	357,138	Preferred Series A	.010	No	Diamond Capital LLC (Leonard Tucker control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	357,138	Preferred Series A	.010	No	Wayne Allyn Root	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	300,000	Preferred Series A	.010	No	Diamond Capital LLC (Leonard Tucker control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	535,000	Preferred Series A	.010	No	Wayne Allyn Root	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	124,998	Preferred Series A	.010	No	Panza Trust (Nicholas Panza Trustee)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	700,000	Preferred Series A	.010	No	Holly Magliochetti	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	100,000	Preferred Series A	.010	No	Joseph Magliochetti	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	100,000	Preferred Series A	.010	No	Laura Curwen	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	100,000	Preferred Series A	.010	No	Olivia Savor	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	120,000	Preferred Series A	.010	No	Lori Teper	Services	Restricted	4(A)2 & Rule 506

11/18/2025	Cancellation	10,000	Preferred Series A	.010	No	Brandon Tepper	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	10,000	Preferred Series A	.010	No	Alexa Bronder	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	860,000	Preferred Series A	.010	No	Leonard Tucker LLC (Leonard Tucker control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	125,006	Preferred Series A	.010	No	Panza Trust (Nicholas Panza Trustee)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	1,000,000	Preferred Series A	.010	No	Capa Partners LTD (Peter Aiello control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	500,000	Preferred Series A	.010	No	Christine Arnella	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	125,000	Preferred Series A	.010	No	Smollar Holdings LLC (Ryan Smollar control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	905,000	Preferred Series A	.010	No	Michael Handelman	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	350,000	Preferred Series A	.010	No	Doulgas Miller	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	119,250	Preferred Series A	.010	No	Andrew Paul	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	265,000	Preferred Series A	.010	No	Hollis Barnhart	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	50,000	Preferred Series A	.010	No	Lee Lipton	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	170,000	Preferred Series A	.010	No	Todd Kobrin	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	50,000	Preferred Series A	.010	No	Phill Helmuth	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	50,000	Preferred Series A	.010	No	Mike Matusow	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	350,000	Preferred Series A	.010	No	Sonic Enterprises LLC Howard Lefkowitz control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	91,668	Preferred Series A	.010	No	Lee Sacks	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	400,000	Preferred Series A	.010	No	Tadas Trust (James Williams control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	100,000	Preferred Series A	.010	No	SH Fund	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	50,000	Preferred Series A	.010	No	Phil Gordon	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	335,196	Preferred Series A	.010	No	70210 LLC	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	120,000	Preferred Series A	.010	No	Andy Scott	Services	Restricted	4(A)2 & Rule 506

11/18/2025	Cancellation	263,041	Preferred Series A	.010	No	Cimarron Capital Inc. (Peter Aiello control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	6,227,694	Preferred Series A	.010	No	Diamond Capital LLC (Leonard Tucker control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	950,000	Preferred Series A	.010	No	Parcae Capital (Frank Magliochetti control person)	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Cancellation	6,987,498	Preferred Series A	.010	No	Wayne Allyn Root	Services	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	13,588,734,300	Common shares	.001	No	Moneyline sports Inc (Barry M Friedman control person)	Acquisition	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	70,000,000	Common shares	.001	No	Holly Magliochetti	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	10,000,000	Common shares	.001	No	Joseph Magliochetti	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	10,000,000	Common shares	.001	No	Laura Curwen	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	10,000,000	Common shares	.001	No	Olivia Savor	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	12,000,000	Common shares	.001	No	Lori Tepper	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	1,000,000	Common shares	.001	No	Brandon Tepper	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	1,000,000	Common shares	.001	No	Alexa Bronder	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	86,000,000	Common shares	.001	No	Leonard Tucker LLC (Leonard Tucker control person)	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	12,500,600	Common shares	.001	No	Panza Family Trust (Nicholas Panza control person)	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	90,500,000	Common shares	.001	No	Michael Handelman	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	40,000,000	Common shares	.001	No	Tadas Trust (James Williams control person)	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	10,000,000	Common shares	.001	No	SH Fund	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	35,000,000	Common shares	.001	No	Douglas Miller	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	5,000,000	Common shares	.001	No	Phil Gordon	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	17,000,000	Common shares	.001	No	Todd Kobrin	Conversion of Series A	Restricted	4(A)2 & Rule 506

11/18/2025	Issuance	5,000,000	Common shares	.001	No	Phil Hellmuth	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	5,000,000	Common shares	.001	No	Lee Lipton	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	5,000,000	Common shares	.001	No	Mike Matusow	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	35,000,000	Common shares	.001	No	Sonic Enterprises LLC Howard Lefkowitz control person	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	9,166,800	Common shares	.001	No	Lee Sacks	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	33,519,600	Common shares	.001	No	70210 LLC (Wayne Root control person)	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	11,925,000	Common shares	.001	No	Andrew Paul	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	12,000,000	Common shares	.001	No	Andy Scott	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	26,304,100	Common shares	.001	No	Cimarron Capital Inc (Peter Aiello control person)	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	26,500,000	Common shares	.001	No	Hollis Bernhart	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	622,769,400	Common shares	.001	No	Diamond Capital LLC (Leonard Tucker control person	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	95,000,000	Common shares	.001	No	Parcae Capital Corp (Frank Magliochetti control person)	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	698,749,800	Common shares	.001	No	Wayne Allyn Root	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	12,500,000	Common shares	.001	No	Smollar Holdings LLC (Ryan Smollar control person)	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	100,000,000	Common shares	.001	No	Capa Partners (Peter Aiello control person	Conversion of Series A	Restricted	4(A)2 & Rule 506
11/18/2025	Issuance	50,000,000	Common shares	.001	No	Christine Arnella	Conversion of Series A	Restricted	4(A)2 & Rule 506

Shares Outstanding on Date of This Report Date March 31, 2026
Common 15,934,687,457
Preferred A 0

Note: On January 13, 2026, the Company affected a 300-for-1 reverse stock split of its common shares, which went effective on May 13, 2026. This table is compiled with the number of shares pre-split.

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.

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

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

n/a

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)

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

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

n/a

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")

Winners, Inc. (OTC: WNRS) through its wholly owned subsidiary Moneyline Sports Inc., is a provider of next generation predictive sports analytics and data products for US sports including NFL, NBA, MLB, and NCAA. The Company's core product offering Mevu.com ("me vs u") is a sports-focused prediction market trading and execution platform in partnership with Kalshi and Polymarket exchanges, which enables fans and traders to participate in transparent, real-time prediction markets including sport matches, crypto markets and US equities.

The Company's platform in both desk top and mobile application, sits above existing prediction markets, aggregating markets, traders, and liquidity into a single interface and institutional trading infrastructure that will unlock a new category for prediction markets, allowing pro-traders and institutions to participate in this new asset class.

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

The Company has one subsidiary, Moneyline Sports, Inc.

C. Describe the issuers' principal products or services.

A provider of next generation predictive sports analytics and data products for US sports including NFL, NBA, MLB, and NCAA. The Company has developed its real time data and betting odds platforms driven by proprietary artificial intelligence and machine learning, providing sports fans and bettors professional tools to wager on major sports events.

5) Issuer's Facilities

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

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

The company's principal address is 401 Ryland Street Suite 200-A, Reno, NV 89502

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.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note Fully Diluted - Voting
Moneyline Sports, Inc (B. Michael Friedman control person)	Owner of more than 5%	66 Hudson Blvd. East, 23rd Floor, New York, NY 10001	13,588,734,300	Common	85.278 %	85.278 %
B. Michael Friedman	Director, Officer	66 Hudson Blvd. East, 23rd Floor, New York, NY 10001	0	0	0	0
Michael Handelman	Director, Officer	1110 Glenville Drive #401 Los Angeles, Ca 90035	92,613,414	Common	0.581 %	0.581 %

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 (must include Counsel preparing Attorney Letters).

Name: Byrd Law Group
Address 1: 1452 N US HWY 1 Suite 118
Address 2: Ormand Beach, FL 32174
Phone: (916) 221-0384 (cell)
Email: jim@byrdlawgroup.com

Accountant or Auditor

Name: Michael Handelman
Firm: Winners, Inc.
Address 1: 1110 Glenville Drive #401 Los Angeles, CA 90035
Phone: 805-341-2631

Email: mhandelmangroup@gmail.com

Investor Relations

Name: n/a
Firm: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

All other means of Investor Communication:

X (Twitter): n/a
Discord: n/a
LinkedIn n/a
Facebook: n/a
[Other] n/a

Other Service Providers

Provide the name of any other service provider(s) that **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: n/a
Firm: n/a
Nature of Services: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

9) Disclosure & Financial Information

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

Name: Michael Handelman
Title: CFO
Relationship to Issuer: CFO

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: Michael Handelman
Title: CFO
Relationship to Issuer: CFO

Describe the qualifications of the person or persons who prepared the financial statements:[5] CPA
Provide the following qualifying financial statements:

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

- 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.

Winners Inc and Subsidiary

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Consolidated Balance Sheets as of March 31, 2026 and December 31, 2025 (Unaudited)	2
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Winners, Inc. and Subsidiary
Consolidated Balance Sheets
(unaudited)

	March 31, 2026	December 31, 2025
Current assets		
Cash	$ 72	$ 165
Prepaid expenses	5,625	-
Total current assets	5,697	165
Intangible assets	275,000	275,000
Total assets	$ 280,697	$ 275,165
Liabilities and Stockholders' Equity:		
Current liabilities		
Accounts payable and accrued expenses	$ 165,345	$ 125,710
Due to related party	389,153	376,796
Notes payable	65,000	65,000
Total current liabilities	619,498	567,506
Commitments and contingencies (See Note 7)		
Stockholders' equity (deficit)		
Common stock, par value $0.001, 66,666,667 shares authorized 53,115,625 shares issued and outstanding at March 31, 2026 and December 31, 2025, respectively	53,115	53,115
Shares to be issued	250,000	250,000
Additional paid-in capital	1,471,244	1,471,244
Accumulated deficit	(2,113,160)	(2,066,700)
Total stockholders' equity (deficit)	(338,801)	(292,341)
Total liabilities and stockholders' equity (deficit)	$ 280,697	$ 275,165

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

Winners, Inc. and Subsidiary
Consolidated Statements of Operations
(unaudited)

	For the Three Months Ended March 31,	
	2026	**2025**
Revenues		
Sales	$ 594	$ -
Total revenues	594	-
Operating Expenses:		
Selling, general and administrative	47,054	278,796
Total operating expenses	47,054	278,796
Loss from operations	(46,460)	(278,796)
Other (Income) Expense		
Interest expense	-	-
Total Other (Income) Expense, net	-	-
Net loss	$ (46,460)	$ (278,796)
Net loss per share		
Basic and diluted	$ (0.00)	$ (6.70)
Weighted average common shares outstanding		
Basic and diluted	53,115,625	41,633

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

Winners, Inc. and Subsidiary
Consolidated Statements of Stockholders' Equity (Deficit)
(unaudited)

	Common Stock		Additional Paid in Capital	Shares To Be Issued	Accumulated Deficit	Total
	Shares	Amount				
Balance, December 31, 2025	53,115,625	$ 53,115	$ 1,471,244	250,000	$ (2,066,700)	$ (292,341)
Net loss	-	-	-		(46,460)	(46,460)
Balance, March 31, 2026	53,115,625	$ 53,115	$ 1,471,244	$ 250,000	$ (2,113,160)	$ (338,801)
Balance, December 31, 2024	41,633	$ 41	$ 1,274,009	150,000	$ (1,180,378)	$ 243,672
Net loss	-	-	-		(278,796)	(278,796)
Balance, March 31, 2025	41,633	$ 41	$ 1,274,009	$ 150,000	$ (1,459,174)	$ (35,124)

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

Winners, Inc. and Subsidiary
Consolidated Statements of Cash Flows
(unaudited)

	For the Three Months Ended March 31,	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (46,460)	$ (278,796)
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities		
Prepaid expenses and other current assets	(5,625)	-
Accounts payable and accrued expenses	39,635	171,490
Net Cash Used in Operating Activities	(12,450)	(107,306)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from safe notes	-	15,000
Advances from related parties	12,357	92,306
Net Cash Provided by Financing Activities	12,357	107,306
Net Increase (Decrease) in Cash	(93)	0
Cash at Beginning of Period	165	240
Cash at End of Period	$ 72	$ 240
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ -	$ -
Income taxes paid	$ -	$ -

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

NOTE 1 – NATURE OF OPERATIONS

Overview

Winners, Inc. (OTC: WNRS) through its wholly owned subsidiary Moneyline Sports Inc., is a provider of next generation predictive sports analytics and data products for US sports including NFL, NBA, MLB, and NCAA. The Company's core product offering Mevu.com ("me vs u") is a sports-focused prediction market trading and execution platform in partnership with Kalshi and Polymarket exchanges, which enables fans and traders to participate in transparent, real-time prediction markets including sport matches, crypto markets and US equities.

The Company's platform in both desk top and mobile application, sits above existing prediction markets, aggregating markets, traders, and liquidity into a single interface and institutional trading infrastructure that will unlock a new category for prediction markets, allowing pro-traders and institutions to participate in this new asset class

On September 30, 2025, the Company entered into under a Reorganization and Stock Purchase agreement with Moneyline Sports, Inc.(Moneyline Sports)(now known as Winners, Inc) whereby Moneyline Sports, Inc shall become a subsidiary of the Company for $200,000 cash and 135,887,343 shares of its Convertible Series A Convertible Preferred Stock, par value of $0.001. The Company accounted for the transaction as a business combination using the acquisition method of accounting in a transaction treated as a reverse recapitalization. At the time of the transaction, Winners had insignificant operations relative to the Moneyline Sports operations acquired and is considered the successor to substantially all of the operations of Moneyline Sports. In the reverse recapitalization, Winners will issue the 135,887,343 shares of Series A, convertible and mandatorily redeemable preferred stock in exchange for 13,588,734,300 of Winners Inc. common stock, representing a change in control of Winners. The transaction also requires a recapitalization of Winners. Since Moneyline Sports acquired a controlling voting interest, it was deemed the accounting acquirer, while Winners was deemed the legal acquirer. The historical financial statements of the Company are those of Moneyline Sports and of the consolidated entities from the date of recapitalization. The Company did not recognize goodwill or any intangible assets in connection with the transaction. Additionally, since the transaction is considered a reverse recapitalization with a public shell corporation, the presentation of pro-forma financial information was not required.

NOTE 2 — GOING CONCERN AND MANAGEMENT'S LIQUIDITY PLANS

As shown in the accompanying financial statements, as of March 31, 2026, the Company had cash on hand of $72 and a working capital deficit of $613,801. During the period ended March 31, 2026, the net loss was $46,460 and net cash used in operating activities was $12,450. These conditions raise substantial doubt about the Company's ability to continue as a going concern for one year from the issuance of the financial statements.

The Company has incurred significant losses since its inception and has not demonstrated an ability to generate sufficient revenues from the sales of its products or services to achieve profitable operations, but it expects these conditions to improve in the future as it develops its business model. There can be no assurance that profitable operations will ever be achieved, or if achieved, could be sustained on a continuing basis.

The Company's primary source of operating funds has been derived from revenue generated from sales with additional cash proceeds from the sale of common stock and the issuances of promissory notes and other debt. The Company's ability to continue its operations is dependent upon its ability to obtain additional capital through public or private equity offerings, debt financings or other sources; however, financing may not be available to the Company on acceptable terms, or at all. The Company's failure to raise capital as and when needed could have a negative impact on its financial condition and its ability to pursue its business strategy, and the Company may be forced to curtail or cease operations.

Management's plans regarding these matters encompass the following actions: (i) pursue additional capital raising opportunities, (ii) implement its business plan to increase revenues; (iii) explore and execute prospective partnering opportunities; and (iv) identify unique market opportunities that represent potential positive short-term cash flow. The Company's existence is dependent upon management's ability to develop profitable operations and to obtain additional funding sources. However, the outcome of management's plans cannot be determined with any degree of certainty.

Accordingly, the accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business for one year from the date the consolidated financial statements are issued. The carrying amounts of assets and liabilities presented in the consolidated financial statements do not necessarily purport to represent realizable or settlement values. The consolidated financial statements do not include any adjustments that might result should the Company be unable to continue as a going concern.

NOTE 3 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company, and its wholly-owned subsidiary Moneyline Sports Inc. (from its date of acquisition of September 30, 2025). All significant intercompany transactions and balances have been eliminated in consolidation.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable consists of amounts held back by our credit card processing company. The Company monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts is estimated based on an assessment of the Company's ability to collect on customer accounts receivable. There is judgment involved with estimating the allowance for doubtful accounts, and if the financial condition of the Company's customers were to deteriorate, resulting in their inability to make the required payments, the Company may be required to record additional allowances or charges against revenues. The Company has not historically experienced significant credit or collection problems with its customers. At March 31, 2026 and December 31, 2025, respectively, no allowance for doubtful accounts relating to the Company's accounts receivable was deemed necessary.

Long-Lived Assets

The Company reviews its property and equipment and any identifiable intangibles for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The test for impairment is required to be performed by management at least annually. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future undiscounted operating cash flow expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell. Intangible assets are stated at cost and reviewed annually to examine any impairments, usually assuming an estimated useful life of five to ten years. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings.

Indefinite Lived Intangibles and Goodwill

The Company accounts for business combinations under the acquisition method of accounting in accordance with ASC 805, "Business Combinations," where the total purchase price is allocated to the tangible and identified intangible assets acquired and liabilities assumed based on their estimated fair values. The purchase price is allocated using the information currently available, and may be adjusted, up to one year from acquisition date, after obtaining more information regarding, among other things, asset valuations, liabilities assumed and revisions to preliminary estimates. The purchase price in excess of the fair value of the tangible and identified intangible assets acquired less liabilities assumed is recognized as goodwill.

The Company tests indefinite lived intangibles and goodwill for impairment in the fourth quarter of each year and whenever events or circumstances indicate that the carrying amount of the asset exceeds its fair value and may not be recoverable.

Revenue Recognition

The Company follows Accounting Standards Codification 606 ("ASC 606"). ASC 606 is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Our revenue is recognized by applying the following five steps: 1)

identify the contracts with a customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) we satisfy a performance obligation. ASC 606 also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer purchase orders, including significant judgments.

Revenues consist primarily of nonrefundable fees derived from sports advisory services. Other revenues include fees derived from endorsements. All revenue is recognized at the time of transfer of goods or services.

Business Combinations

Our business combinations are accounted for under the acquisition method of accounting in accordance with ASC Topic 805, "Business Combinations" ("ASC 805"). Under the acquisition method, we recognize 100% of the assets we acquire and liabilities we assume, regardless of the percentage we own, at their estimated fair values as of the date of acquisition. Any excess of the purchase price over the fair value of the net assets and other identifiable intangible assets we acquire is recorded as goodwill. To the extent the fair value of the net assets we acquire, including other identifiable assets, exceeds the purchase price, a bargain purchase gain is recognized. The assets we acquire, and liabilities we assume from contingencies, are recognized at fair value if we can readily determine the fair value during the measurement period. The operating results of businesses we acquire are included in our consolidated statement of operations from the date of acquisition.

Business Segments and Concentrations

The Company uses the "management approach" to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company's reportable segments. The Company manages its business as one reportable segment.

Use of Estimates and Assumptions

Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material.

Changes in estimates are recorded in the period in which they become known. The Company bases its estimates on historical experience and other assumptions, which include both quantitative and qualitative assessments that it believes to be reasonable under the circumstances.

Significant estimates during the year ended March 31, 2026 and 2025, respectively, include, allowance for doubtful accounts and other receivables, valuation of loss contingencies, valuation of stock-based compensation, impairment of intangible assets, uncertain tax positions, and the valuation allowance on deferred tax assets.

Risks and Uncertainties

The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Company's operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure.

The Company has experienced, and in the future may experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Company's distribution of the product. These factors, among others, make it difficult to project the Company's operating results on a consistent basis.

Cash

For purposes of the statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents.

At March 31, 2026 and December 31, 2025, respectively, the Company did not have any cash equivalents.

The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000.

At March 31, 2026 and December 31, 2025, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits.

Capitalized Software

We capitalize certain costs associated with the development or purchase of internal-use software. The amounts capitalized are included in other noncurrent assets on our balance sheets and are amortized on a straight-line basis over the estimated useful life of the resulting software. As of March 31, 2026, capitalized software totaled $275,000. No amortization expense is recorded until the software is ready for its intended use.

Fair Value of Financial Instruments

The Company accounts for financial instruments under Financial Accounting Standards Board ("FASB") ASC 820, *Fair Value Measurements*. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company's principal or, in absence of a principal, most advantageous market for the specific asset or liability.

The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.

The three tiers are defined as follows:

- Level 1 – Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;
- Level 2 – Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and
- Level 3 – Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.

The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.

The Company's financial instruments, including cash, accounts payable and accrued expenses, and accounts payable are carried at historical cost. At March 31, 2026 and December 31, 2025, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.

ASC 825-10 *"Financial Instruments"* allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.

Leases

We determine if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") assets, operating lease liabilities – current and operating lease liabilities - noncurrent on the balance sheets. The initial lease liability is equal to the future fixed minimum lease payments discounted using the Company's incremental borrowing rate, on a secured basis. The initial measurement of the right-of-use asset is equal to the initial lease liability plus any initial direct costs.

ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term.

Derivative Liabilities

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic No. 480, ("ASC 480"), "*Distinguishing Liabilities from Equity"* and FASB ASC Topic No. 815, ("ASC 815") "Derivatives and Hedging". Derivative liabilities are adjusted to reflect fair value at each reporting period, with any increase or decrease in the fair value recorded in the results of operations (other income/expense) as a gain or loss on the change in fair value of derivative liabilities. The Company uses a binomial pricing model to determine fair value of these instruments.

Upon conversion or repayment of a debt instrument in exchange for shares of common stock, where the embedded conversion option has been bifurcated and accounted for as a derivative liability (generally convertible debt and warrants), the Company records the shares of common stock at fair value, relieves all related debt, derivative liabilities, and any remaining unamortized debt discounts, and where appropriate recognizes a net gain or loss on debt extinguishment (debt based derivative liabilities). In connection with any extinguishments of equity based derivative liabilities (typically warrants), the Company records an increase to additional paid-in capital for any remaining liability balance extinguished.

Equity instruments that are initially classified as equity that become subject to reclassification under ASC Topic 815 are reclassified to liabilities at the fair value of the instrument on the reclassification date.

At March 31, 2026 and December 31, 2025, respectively, the Company had no derivative liabilities.

Original Issue Discounts and Other Debt Discounts

For certain notes issued, the Company may provide the debt holder with an original issue discount. The original issue discount is recorded as a debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations.

Additionally, the Company may issue common stock with certain notes issued, which are recorded at fair value. These discounts are also recorded as a component of debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations. The combined debt discounts cannot exceed the face amount of the debt issued.

Debt Issue Cost

Debt issuance cost paid to lenders, or third parties are recorded as debt discounts and amortized to interest expense over the life of the underlying debt instrument, in the Statements of Operations.

Income Taxes

The Company accounts for income tax using the asset and liability method prescribed by ASC 740, *"Income Taxes"*. Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.

The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 "Income Taxes". Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities.

At March 31, 2026 and December 31, 2025, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

The Company recognizes interest and penalties related to uncertain income tax positions in other expense. No interest and penalties related to uncertain income tax positions were recorded for the three months ended March 31, 2026 and 2025, respectively.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs are included as a component of general and administrative expense in the statements of operations.

The Company recognized $0 in marketing and advertising costs during the year ended March 31, 2026 and 2025, respectively.

Stock-Based Compensation

The Company accounts for our stock-based compensation under ASC 718 *"Compensation – Stock Compensation"* using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity's equity instruments or that may be settled by the issuance of those equity instruments.

The Company uses the fair value method for equity instruments granted to non-employees and uses the Black-Scholes model for measuring the fair value of options.

The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods.

When determining fair value of stock options, the Company considers the following assumptions in the Black-Scholes model:

- Exercise price,
- Expected dividends,
- Expected volatility,
- Risk-free interest rate; and
- Expected life of option

Basic and Diluted Earnings (Loss) per Share

Basic earnings per share is calculated using the two-class method and is computed by dividing net earnings available to common shareholders by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued. Net earnings available to common shareholders represent net earnings to common shareholders reduced by the allocation of

earnings to participating securities. Losses are not allocated to participating securities. Common shares outstanding and certain other shares committed to be, but not yet issued, include restricted stock and restricted stock units ("RSUs") for which no future service is required.

Diluted earnings per share is calculated under both the two-class and treasury stock methods, and the more dilutive amount is reported. Diluted earnings per share is computed by taking the sum of net earnings available to common shareholders, dividends on preferred shares and dividends on dilutive mandatorily redeemable convertible preferred shares, divided by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued, plus all dilutive common stock equivalents outstanding during the period (stock options, warrants, convertible preferred stock, and convertible debt).

Preferred shares and unvested share-based payment awards that contain nonforfeitable rights to dividends or dividend equivalents (whether paid or unpaid) are participating securities and, therefore, are included in the earnings allocation in computing earnings per share under the two-class method of earnings per share.

Unvested shares of common stock are excluded from the denominator in computing net loss per share.

Restricted stock and RSUs granted as part of share-based compensation contain nonforfeitable rights to dividends and dividend equivalents, respectively, and therefore, prior to the requisite service being rendered for the right to retain the award, restricted stock and RSUs meet the definition of a participating security. RSUs granted under an executive compensation plan are not considered participating securities as the rights to dividend equivalents are forfeitable.

Recent Accounting Pronouncements

In November 2024, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) No. 2024-03, Income Statement — Reporting Comprehensive Income — Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses. This ASU requires an entity to disclose the amounts of purchases of inventory, employee compensation, depreciation, and intangible asset amortization included in each relevant expense caption. It also requires an entity to include certain disclosures that are already required to be disclosed under current GAAP in the same disclosure. Additionally, it requires an entity to disclose a qualitative description of the amounts remaining in relevant expense captions that are separately disaggregated quantitatively, and to disclose the nature of selling expenses and, in annual reporting periods, an entity's definition of selling expenses. The amendments in the ASU are effective for annual periods beginning after December 15, 2027, and interim reporting periods thereafter beginning after December 15, 2027, with early adoption permitted. An entity may apply the amendments prospectively for reporting periods after the effective date or retrospectively for any or all prior periods presented in the financial statements. This ASU will impact only our disclosures and not our financial condition and results of operations, we are currently evaluating when we will adopt this ASU.

In March 2024, the SEC issued a final rule under SEC Release Nos. 33-11275 and 34-99678, The Enhancement and Standardization of Climate-Related Disclosures for Investors, that would require us to provide climate-related disclosures in our annual reports and registration statements beginning with our annual report for the year ending March 31, 2026. The rule would require disclosure of material climate-related risks, our governance and risk management of climate-related risks and any material climate-related events or goals, greenhouse gas emissions, as well as disclosure of the financial statement effects, such as costs and losses resulting from severe weather events and other natural conditions. In April 2024, the SEC released an order staying this final rule pending judicial review of all of the petitions challenging the rule. We are in the process of analyzing the impact of the rule and related litigation on our disclosures

Reclassifications

Certain reclassifications have been made to the prior years' data to conform to the current year presentation. These reclassifications had no effect on reported income (losses).

NOTE 4 – RELATED PARTY TRANSACTIONS

Consulting Agreements

During the period ended March 31, 2026 and 2025, the Company recognized consulting expense – related parties of $37,500 and $60,000, respectively, which is included in selling, general and administrative expenses in the accompanying consolidated statements of operations.

Due from Related Party

As of March 31, 2026 the Company has a payable to the CEO of the Company of $389,153 for amounts advanced to the wholly owned subsidiary, Moneyline Sports, Inc.

NOTE 5– INTANGIBLE ASSETS

Intangible assets are assets, excluding financial assets, that lack physical substance. Intangible assets are measured at fair value and are tested for impairment annually. Intangible assets are amortized on a straight-line basis over their estimated useful lives once they are ready for intended use. The Company's intangible assets consist of acquired software technology.
As of March 31, 2026, intangible assets, net consists of the following:

Amortized Intangible assets:	Cost	Accumulated Amortization	Net
Playbook Sports platform & application	$ 275,000	$ -	$ 275,000
Total	**$ 275,000**	**$ -**	**$ 275,000**

Playbook Sports Asset Purchase

On October 18, 2023, The Company entered into an agreement with Playbook Sports to purchase certain intellectual assets, as listed below:

1) Playbook Sports ("Playbook") mobile application and platform, a Fantasy Sports application, and other similar property associated with the Playbook platform, including but not limited to: (a) All intellectual property, source code for the Playbook platform to be rebranded as "Moneyline Sports Playbooks" for the benefit of the parties, and (b) All technology partners, contracts, affiliate agreements, databases and client lists.

2) Ownership of any existing repositories and/or source code for both new and old content, and/or plugins associated with the Playbook platform.

The consideration for this transaction included the following:
1) A payment in the amount of 500,000 shares, valued at $0.50 per share
2) Cash of $25,000, deliverable on the final phase of Beta testing of the Playbook App.
3) 10% revenue share interest of the hosted platform for three years.

As of March 31, 2026, the Playbook mobile application is not yet in use by the Company due to programming updates that would improve app store downloads and app performance. As the application is not in use, there has been no amortization expense recognized for the period ended March 31, 2026. Once the Playbook application is in use, it will be amortized on a straight-line basis over seven years.

NOTE 6 – NOTES PAYABLE

As of March 31, 2026, the Company issued Simple Agreements for Future Equity ("SAFEs") and received gross proceeds of $65,000. The Safes entitle the holders to receive shares of the company's equity upon the occurrence of certain triggering events, including a qualified equity financing, change in control, or initial public offering, in accordance with the terms of the agreements.

The SAFEs do not bear interest, have no stated maturity date. The Company evaluated the SAFEs under ASC 480 and 815 and determined that the instruments meet the criteria for equity classification. Accordingly, the proceeds were recorded with in paid in capital on the Company's balance sheet.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Legal Matters

From time to time, the Company may be involved in litigation relating to claims arising out of operations in the normal course of business. At March 31, 2026, there were no other pending or threatened lawsuits that could reasonably be expected to have a material effect on the results of the Company's consolidated operations and there are no proceedings in which any of the Company's directors, officers or affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to the Company's interest.

Consulting Agreements

On July 1, 2023, the Company entered into an employment agreement with Michael Handelman to become the Chief Financial Officer of Winners, Inc. The term of the agreement is for three years with a quarterly compensation of $5,000. On November 15. 2025, Mr. Handelman entered into a new employment agreement for a 12 month period whereby he shall receive $2,500 a month in compensation for the first ninety (90) days as fractional CFO and Board of Director beginning thirty (30) days from the execution of this Agreement. Upon bridge financing or approval of REG A Financing of no less than $250,000, CFO shall receive $5,000 monthly as CFO for the term of this agreement.

On January 1, 2026, the Company entered into a twelve-month employment with Mr. Barry Friedman as its CEO, through its wholly owned subsidiary MoneyLine Sports, Inc. The agreement automatically renews for successive 12-month periods until either party terminates the agreement with or without cause, as defined in the agreement. The employment agreement provides for annual base salary of $120,000, equity awards, paid vacation, reimbursement of reasonable business expenses and eligibility to participate in our benefit plans generally. Mr. Friedman may be eligible under an equity incentive plan yet to be adopted by the Board and approved by the stockholders of the Company entitled to vote thereon, in the amount of $500,000 of equity annually

NOTE 8 –SERIES A CONVERTIBLE PREFERRED STOCK

Series A Convertible Preferred Stock Designation

The Company is authorized to issue 160,000,000 shares of preferred stock and has designated 9,000,000 preferred shares as Series A convertible preferred stock (the "Series A").

The Series A has the following rights and privileges as amended:

- have a Conversion Rate of 100 shares of Common Stock for each share of Series A;
- shall be treated pari passu with Common Stock except that the dividend on each share of Series A shall be the amount of dividend declared and paid on each share of common stock multiplied by the Conversion Rate;
- shall be treated pari passu with Common Stock except that the liquidation payment on each share of Series A shall be equal to the amount of the payment on each share of Common Stock multiplied by the Conversion Rate;

- shall vote on all matters as a class with the holders of Common Stock and each share of Series A shall be entitled to the number of votes per share equal to the Conversion Rate;

- shall automatically be converted into shares of common stock at its then effective Conversion Rate upon the later of:

  a. The written consent of the holders of at least a majority of the then outstanding Series A; and

  b. January 1, 2025.

- shall have anti-dilution rights (the "Anti-Dilution Rights") until the earlier of the one-year period after the Series A converted into shares of Common Stock at its then effective Conversion Rate or January 1, 2024. The Anti-Dilution Rights shall be pro-rata to the holder's ownership of the Series A. The Company agrees to assure that the holders of the Series A shall have and maintain at all times, full ratchet anti-dilution protection rights as to the total number of issued and outstanding shares of common stock and preferred stock of the Company from time to time, at the rate of 90%, calculated on a fully-diluted basis. In the event that the Company issues any shares of common stock, preferred stock or any security convertible into or exchangeable for common stock or preferred stock to any person or entity, the Company agrees to undertake all necessary measures as may be necessary or expedient to accommodate its performance under this Series A Designation, including, without limitation, the amendment of its articles of incorporation to the extent necessary to provide for a sufficient number of shares of authorized common stock or preferred stock to be issued to Series A holders so as to maintain in Series A holders, a 90% interest in the common stock and preferred stock of the Company, calculated on a fully diluted basis.

The Company considered accounting guidance to determine the appropriate treatment of the Series A shares. Accordingly, based on a deemed liquidation provision which causes potential cash redemption of the Series A shares, the Company recorded the issuance of its Series A as temporary equity.

As of March 31, 2026 there are no outstanding preferred shares.

NOTE 9 – SUBSEQUENT EVENTS

In preparing these financial statements, the Company has evaluated events and transaction for potential recognition or disclosure through May 13, 2026, the date the financial statements were available to be issued and it has determined that it has no material subsequent events to disclose in these unaudited consolidated financial statements.

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On January 13, 2026, the Company effected a 300-for-1 reverse stock split of its common shares (the "Reverse Split"). As a result of the Reverse Split, every 300 shares of issued and outstanding common shares were combined into one share. No fractional shares will be issued; holders of fractional shares received cash in lieu of fractional shares based on the closing market price on the effective date. The Reverse Split reduced the number of outstanding shares of common shares by a factor of 300 and proportionally increased the per-share information. The authorized number of shares of preferred shares was unchanged. The Reverse Split did not change the par value per share of common shares (remained $.001par value). All per-share amounts and share counts presented in the consolidated financial statements and notes have been adjusted retrospectively for all periods presented to reflect the 300-for-1 reverse stock split.

The reverse stock split become effective at 12:01 AM Eastern Time on May 13, 2026 (the "Effective Date").

10) Issuer Certification

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:

Principal Executive Officer:

I, Barry M. Friedman certify that:

1. I have reviewed this Disclosure Statement for Winners, 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.

5/13/2026

s/ Barry M. Friedman, CEO

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

Principal Financial Officer:

I, Michael Handelman certify that:

1. I have reviewed this Disclosure Statement for Winners, 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.

5/13/2026

s/ Michael Handelman, CFO

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