Epazz, Inc.
111 W. Jackson Blvd., Suite 1146, Chicago, IL 60604

312-955-8161
www.epazz.com
investors@epazz.net

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

16,014,266 as of March 31, 2026 (Current Reporting Period Date or More Recent Date)

16,014,266 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 of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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

N/A

Current State and Date of Incorporation or Registration: Wyoming and May 16, 2017

Standing in this jurisdiction: Active

Prior Incorporation Information: Illinois since March 23, 2000

Describe any trading suspension or halt orders issued by the SEC or FINRA: 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:

The Company completed a 1-for-2,500 reverse stock split of its Class A Common Stock effective January 1, 2025, with a minimum of 2,500 shares per shareholder on a post-split basis.

Address of the issuer's principal executive office: 111 W. Jackson Blvd., Suite 1146, Chicago, IL 60604

Address of the issuer's principal place of business: ☒ (same as above)

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

Yes: ☐ No: ☒

2) Security Information

Transfer Agent

Name: Colonial Stock Transfer Company, Inc.

Phone: (801) 355-5740

Email: issuers@colonialstock.com

Address: 7840 S. 700 E. Sandy, UT 84070

Publicly Quoted or Traded Securities:

Trading symbol: EPAZ

Exact title and class of securities outstanding: Class A Common Stock

CUSIP: 29413V705

Par or stated value: $0.01

Total shares authorized: 2,000,000,000 as of date: March 31, 2026

Total shares outstanding: 16,014,266 as of date: March 31, 2026

Total number of shareholders of record: 64 as of date: March 31, 2026

Other classes of authorized or outstanding equity securities:

Class B Common Stock

Par or stated value: $0.01 | Total authorized: 23,000,000 | Total outstanding: 23,000,000 | Shareholders of record: 1 — as of March 31, 2026

Series A Preferred Stock

Par or stated value: $0.01 | Total authorized: 5,000,000 | Total outstanding: 5,000,000 | Shareholders of record: 1 — as of March 31, 2026

Series B Preferred Stock

Par or stated value: $0.01 | Total authorized: 5,000,000 | Total outstanding: 2,299,727 | Shareholders of record: 6 — as of March 31, 2026

Series C Preferred Stock

Par or stated value: $0.01 | Total authorized: 300,000,000 | Total outstanding: 139,609,331 | Shareholders of record: 4 — as of March 31, 2026

Security Description:

1. Common Stock

Common Stock, Class A.

The Company has two billion (2,000,000,000) authorized shares of $0.01 par value Class A Common Stock. Each holder of Class A Common Stock is entitled to one vote per share.

Convertible Common Stock, Class B.

The Company has twenty-three million (23,000,000) authorized shares of $0.01 par value Convertible Class B Common Stock, convertible at the option of the holder into shares of the Company's Class A Common Stock on a 1:10,000 basis. Effective January 14, 2014, the preferential voting rights were changed from 2,000 votes to 10,000 votes per Class A Common Stock vote.

Rights to Dividends and on Liquidation.

Each share of Class A Common Stock and Class B Common Stock is entitled to share equally in dividends when and as declared by the Board of Directors. Upon liquidation, each share is entitled to share equally in assets available for distribution. Any outstanding Preferred Stock would rank senior in respect of liquidation and dividend rights. Class A and Class B Common Stock do not have cumulative voting rights and shall vote as one class on all shareholder matters.

2. Preferred Stock

Series A Convertible Preferred Stock

The Company has five million (5,000,000) authorized shares of $0.01 par value Series A Convertible Preferred Stock. The Series A Preferred Stock accrues dividends equal to 1.5% of the Company's revenues per quarter (beginning when revenue exceeds $2 million annually) and an additional 24% of net income (when net income exceeds $2 million annually). The Series A Preferred Stock is convertible, at the option of the holder, into 60% of the total issued and outstanding shares of Class A Common Stock. The Series A Preferred Stock shall have 10 votes per share and the holder shall always be entitled to 20% ownership of Common Class A Shares.

Convertible Preferred Stock, Series B

The Company has five million (5,000,000) authorized shares of $0.01 par value Series B Convertible Preferred Stock. The Series B Preferred Stock accrues dividends equal to 1.5% of revenues per quarter (beginning when revenue exceeds $1 million) and 6% of net income (beginning when net income exceeds $2 million). The Series B Preferred Stock is convertible into 10% of the total issued and outstanding shares of Class A Common Stock, provided that no conversion will take place until all holders of the Series B Preferred Stock consent.

Convertible Preferred Stock, Series C

The Company has three-hundred million (300,000,000) authorized shares of $0.01 par value Series C Convertible Preferred Stock. Each share of Series C Preferred Stock is convertible into three (3) shares of Class A Common Stock, with five business days' notice, subject to conversion restrictions over the first three months from issuance. The Series C Preferred Stock shall vote three voting shares and shall vote together with the Common Stock.

3. Other material rights of common or preferred stockholders.

None

4. Material modifications to rights of holders during the reporting period.

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.

A. Changes to the Number of Outstanding Shares

No: ☐ Yes: ☒

Opening Balance — January 1, 2024

Common A: 1,150,612,852 | Common B: 23,000,000 | Preferred A: 5,000,000 | Preferred B: 3,900,727 | Preferred C: 168,896,331

Date	Transaction Type	Shares Issued/(Cancelled)	Class	$/Share	Discount?	Issued To	Reason	Restricted/Unrestricted	Exemption
Jan 10, 2024	Cancel	20,000,000	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
Jan 10, 2024	New	60,000,000	Common A	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption
Jan 10, 2024	Cancel	20,000,000	Preferred C	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Restricted	Exemption
Jan 10, 2024	New	60,000,000	Common A	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption
Feb 7, 2024	Cancel	18,122,500	Preferred C	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Restricted	Exemption
Feb 7, 2024	New	54,367,500	Common A	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption

Date	Transaction Type	Shares Issued/(Cancelled)	Class	$/Share	Discount?	Issued To	Reason	Restricted/Unrestricted	Exemption
Feb 13, 2024	Cancel	12,364,500	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
Feb 13, 2024	New	37,093,500	Common A	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption
Feb 29, 2024	Cancel	400,000	Preferred B	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
Feb 29, 2024	New	40,400,000	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption
Mar 7, 2024	Cancel	20,000,000	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
Mar 7, 2024	New	60,000,000	Common A	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption
Mar 13, 2024	Cancel	400,000	Preferred B	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Restricted	Exemption
Mar 13, 2024	New	40,400,000	Preferred C	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption
Apr 2, 2024	Cancel	20,000,000	Preferred C	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Restricted	Exemption
Apr 2, 2024	New	60,000,000	Common A	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption
Apr 11, 2024	Cancel	20,400,000	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
Apr 11, 2024	New	61,200,000	Common A	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption

Date	Transaction Type	Shares Issued/(Cancelled)	Class	$/Share	Discount?	Issued To	Reason	Restricted/Unrestricted	Exemption
Apr 23, 2024	Cancel	20,400,000	Preferred B	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Restricted	Exemption
Apr 23, 2024	New	61,200,000	Preferred C	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption
May 18, 2024	Cancel	400,000	Preferred B	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Restricted	Exemption
May 18, 2024	New	40,400,000	Preferred C	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption
May 18, 2024	Cancel	20,000,000	Preferred C	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption
May 21, 2024	New	60,000,000	Common A	.01	No	GG Mars Capital (Vivienne Passley)	Class Conversion	Unrestricted	Exemption
May 21, 2024	Cancel	400,000	Preferred B	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
May 21, 2024	New	40,400,000	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption
May 22, 2024	Cancel	400,000	Preferred B	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
May 22, 2024	New	40,400,000	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption
May 29, 2024	Cancel	20,000,000	Preferred C	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Restricted	Exemption
May 29, 2024	New	60,000,000	Common A	.01	No	Star Financial Corp. (Fay Passley)	Class Conversion	Unrestricted	Exemption

Ending Balance — December 31, 2024 (post 1-for-2,500 reverse split effective Jan 1, 2025)

Common A: 1,723,273,852 pre-split / 15,859,266 post-split | Common B: 23,000,000 | Preferred A: 5,000,000 | Preferred B: 2,299,727 | Preferred C: 139,609,331

Beginning Balance — January 1, 2025 (post-split)

Common A: 15,859,266 | Common B: 23,000,000 | Preferred A: 5,000,000 | Preferred B: 2,299,727 | Preferred C: 139,609,331

Date	Transaction Type	Shares Issued/(Cancelled)	Class	$/Share	Discount?	Issued To	Reason	Restricted/Unrestricted	Exemption
Jan 1, 2025	New	155,000	Common A	.01	No	Various Shareholders	Post-split fractional share correction	Unrestricted	Exemption

Ending Balance — December 31, 2025

Common A: 16,014,266 | Common B: 23,000,000 | Preferred A: 5,000,000 | Preferred B: 2,299,727 | Preferred C: 139,609,331

Beginning Balance — January 1, 2026

Common A: 16,014,266 | Common B: 23,000,000 | Preferred A: 5,000,000 | Preferred B: 2,299,727 | Preferred C: 139,609,331

No changes to the number of outstanding shares of any class occurred during the three months ended March 31, 2026.

Ending Balance — March 31, 2026

Common A: 16,014,266 | Common B: 23,000,000 | Preferred A: 5,000,000 | Preferred B: 2,299,727 | Preferred C: 139,609,331

Footnotes:

1. GG Mars Capital, Inc. is controlled by Vivienne Passley, a family member of the CEO.
2. Star Financial Corporation is controlled by Fay Passley, a family member of the CEO.
3. Cloud Builder, Inc. is controlled by Suzanne Schwickert Estate.
4. Advocate CPA, Inc. is controlled by James A. Sherman.
5. A 1-for-2,500 reverse stock split of Common Stock Class A was effective January 1, 2025, minimum 2,500 shares per shareholder.

B. Convertible Debt

☒ Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period. (See Notes 7 and 8 of the financial statements for all related party notes and promissory notes outstanding as of March 31, 2026 and December 31, 2025.)

Date of Note Issuance	Principal Amount at Issuance ($)	Outstanding Balance ($) (incl. accrued interest)	Maturity Date	Conversion Terms (pricing mechanism)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion	Name of Noteholder (entities must have individual with voting/investment control disclosed)	Reason for Issuance
Apr 3, 2019	$250,000	$250,000	Dec 31, 2026	Line of Credit up to $250,000. 5,000,000 Common A issued as loan origination fee.	—	—	Cloud Builder, Inc. / Suzanne Schwickert Estate	Line of credit
Aug 12, 2019	$250,000	$250,000	Dec 31, 2026	Line of Credit up to $500,000. 20,000,000 Common A issued as loan origination fee.	—	—	Cloud Builder, Inc. / Suzanne Schwickert Estate	Line of credit
Total Outstanding Balance:	$500,000				Total Shares:	—		

See Note 7 and Note 8 of the financial statements for detailed descriptions of all related party notes and promissory notes outstanding as of March 31, 2026 and December 31, 2025.

4) Issuer's Business, Products and Services

A. Summary of business operations

Epazz, Inc. specializes in enterprise cryptocurrency blockchain mobile apps and cloud business process software with over 500 repeat customers. The New Bitcoin Mobile app is a financial technology product that offers a unique Bitcoin and Ethereum payment mobile app, allowing consumers to acquire Bitcoin at the point-of-sale. Epazz technology makes it easy to convert legacy systems into cloud business process software, for which the company charges an annual subscription fee. Epazz has acquired multiple software companies that have converted or are in the process of converting their legacy software products to cloud software using Epazz's technology. During the quarter ended March 31, 2026, the Company completed the sale of additional drone technology and related intellectual property (IQ Quad, IQ Slider, PIN Tech, ZD1000 Spray, IQ Octo, IQ Aqua, and Spray Trailer) to ZenaTech, Inc., a related party under common control. See Note 10.

B. Subsidiaries, parent company, or affiliated companies.

Epazz, Inc.; MS Health, Inc.; Farmdrone, Inc.; Epazz Research and Development; Epazz Limited; Eggina, LLC; Cryobo, Inc.; Epazz, Inc. (Canada). ZooOffice, Inc. was sold to ZenaTech, Inc. effective October 1, 2024. Galaxy Batteries, Inc. was sold to Ameritek Ventures, Inc. effective August 14, 2025.

C. Principal products or services.

Epazz BoxesOS v3.0

Epazz BoxesOS v3.0 (Web Infrastructure Operating System) is the Company's flagship product. It integrates with each organization's back-end systems and provides a customizable personal information system for each stakeholder.

AutoHire Software

AutoHire is the interactive online screening and ranking system, providing a means for clients to maintain libraries of questions and to attach selected questions to job opportunities posted, allowing hiring managers to focus on the most suitable candidates.

Agent Power Software

Agent Power Software is PRMI's proprietary software line providing vital information and tools for call centers to improve workforce management.

IntelliSys Software

IntelliSys developed the IPMC Software (Integrated Plant Management Control), a software system designed for water and wastewater facility management.

K9 Bytes Software

K9 Bytes develops and sells point of sale software products focused on pet care applications: pet boarding, daycare, grooming, training, and other pet care services.

MS Health Software

MSHSC developed and sells CHMCi, an enterprise-wide solution that includes tools to effectively provide, manage, bill, and track behavioral healthcare and social services.

5) Issuer's Facilities

111 W. Jackson Blvd., Suite 1146, Chicago, IL 60604

Sub-lease term, 5-year lease.

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

Individual / Entity Name (include control person(s) if corporate entity)	Position / Company Affiliation	City and State	Number of Shares Owned	Class of Shares Owned	% of Class (undiluted)	Control Person(s) if Corporate Entity
Shaun Passley	Officer/Director/Control	Chicago, Illinois	680	Common A	0%	
GG Mars Capital, Inc.	Shareholder	Arlington Heights, IL	24,000	Common A	0%	Vivienne Passley
Cloud Builder, Inc.	Shareholder	Naperville, IL	24,000	Common A	0%	Suzanne Schwickert's Estate

Individual / Entity Name (include control person(s) if corporate entity)	Position / Company Affiliation	City and State	Number of Shares Owned	Class of Shares Owned	% of Class (undiluted)	Control Person(s) if Corporate Entity
Advocate CPA, Inc.	Shareholder	Naperville, IL	1,778	Common A	0%	James A. Sherman
Shaun Passley	Officer/Director/Control	Chicago, Illinois	23,000,000	Common B	100%	
Shaun Passley	Officer/Director/Control	Chicago, Illinois	5,000,000	Preferred A	100%	
GG Mars Capital, Inc.	Shareholder	Arlington Heights, IL	892,128	Preferred B	39%	Vivienne Passley
Star Financial Corporation	Shareholder	Long Grove, IL	680,128	Preferred B	30%	Fay Passley
Craig Passley	Shareholder	Vernon Hills, IL	592,487	Preferred B	26%	
Shaun Passley	Officer/Director/Control	Chicago, Illinois	80,000,000	Preferred C	57%	
GG Mars Capital, Inc.	Shareholder	Arlington Heights, IL	20,400,000	Preferred C	15%	Vivienne Passley
Star Financial Corporation	Shareholder	Long Grove, IL	20,400,000	Preferred C	15%	Fay Passley
Cloud Builder, Inc.	Shareholder	Naperville, IL	15,000,000	Preferred C	11%	Suzanne Schwickert's Estate

7) Legal/Disciplinary History

1. Been the subject of an indictment or conviction in a criminal proceeding: None
2. Been the subject of an order limiting involvement in business or financial activities: None
3. Been the subject of a finding or judgment by a court or the SEC of a violation of securities law: None
4. Named as a defendant or respondent in a regulatory complaint: None
5. Been the subject of an order by a self-regulatory organization: None
6. Been the subject of a U.S. Postal Service false representation order: None

B. Material pending legal proceedings: None

8) Third Party Service Providers

Securities Counsel

Name: Jefferey J. Whitehead, Esq. of Whitehead & Burnett

Address: 6980 O'Bannon Drive, Las Vegas, Nevada 89117

Phone: 702-267-6500 | Email: assistant@whiteheadburnett.com

Accountant or Auditor

Name: Siddharth Bansal | Firm: Bansal & Co., LLP

Address: A-6 Maharani Bagh, New Delhi, 100065, India

Phone: 011 4162 6470-71 | Email: info@bansalco.com

Investor Relations

Name:

Firm:

X (Twitter): https://twitter.com/epazz

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by: James A. Sherman, Certified Public Accountant, Accountant

B. The following financial statements were prepared in accordance with: U.S. GAAP ☒

C. The following financial statements were prepared by: James A. Sherman, Certified Public Accountant, Accountant

EPAZZ, INC.

Quarterly Report

For Periods Ending

March 31, 2026 and March 31, 2025

CURRENT INFORMATION REGARDING

Epazz, Inc., a Wyoming Corporation

The following information is furnished to assist with "due diligence" compliance. The information is furnished pursuant to Rule 15c2-11 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended: The items and attachments generally follow the format set forth in Rule 15c2-11.

EPAZZ, INC.

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

(Unaudited)

EPAZZ, INC.
CONSOLIDATED BALANCE SHEETS
Unaudited

		As of March 31, 2026		As of December 31, 2025
Assets				
Current assets:				
Cash	$	4,192	$	79,791
Accounts receivable, net		2,876,000		899,429
Other current assets		11,855		11,855
Total current assets		**2,892,047**		**991,075**
Property and equipment, net		510,861		471,177
Deferred Product Development Costs		—		1,852,445
Long-term investments		109,746,568		30,521,192
Total assets	**$**	**113,149,476**	**$**	**33,835,889**
Liabilities and Stockholders' Equity				
Current liabilities:				
Accounts payable	$	23,440	$	26,846
Accrued expenses		76,438		127,181
Short-term advance from affiliate		9,035,150		6,627,427
Deferred revenue		2,963		56
Total current liabilities		**9,137,991**		**6,781,510**
Note payable to affiliate		250,000		250,000
Long-term advance from affiliates		11,085,567		10,993,564
Long term debts, net of current maturities		3,091,654		3,107,727
Total long-term liabilities		**14,427,221**		**14,351,291**
Total liabilities		**23,565,212**		**21,132,801**
Stockholders' equity:				
Convertible preferred stock, Series A, $0.01 par value, 5,000,000 shares authorized, 5,000,000 shares issued and outstanding as of 3/31/2026 and 12/31/2025		50,000		50,000
Convertible preferred stock, Series B, $0.01 par value, 5,000,000 shares authorized, 2,299,727 shares issued and outstanding as of 3/31/2026 and 12/31/2025		22,997		22,997
Convertible preferred stock, Series C, $0.01 par value, 300,000,000 shares authorized, 139,609,331 shares issued and outstanding as of 3/31/2026 and 12/31/2025		1,396,093		1,396,093
Common stock, Class A, $0.01 par value, 2,000,000,000 shares authorized, 16,014,266 shares issued and outstanding as of 3/31/2026 and 12/31/2025		158,593		158,593
Convertible common stock, Class B, $0.01 par value, 23,000,000 shares authorized, 23,000,000 shares issued and outstanding as of 3/31/2026 and 12/31/2025		230,000		230,000
Additional paid in capital		58,028,761		13,886,604

	As of March 31, 2026	As of December 31, 2025
Unrealized gains on equity investments	45,260,127	12,558,405
Accumulated deficit	(15,562,307)	(15,599,604)
Total stockholders' equity	**89,584,264**	**12,703,088**
Total liabilities and stockholders' equity	**$ 113,149,476**	**$ 33,835,889**

See accompanying notes to consolidated financial statements.

EPAZZ, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS

Unaudited

		For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025
Revenue				
Revenue	$	3,313,470	$	659,094
Expenses:				
General and administrative		227,042		151,309
Salaries and wages		2,997,777		572,836
Stock issued for services rendered		—		—
Depreciation		19,083		6,042
Bad debts (recoveries)		—		—
Total operating expenses		**3,243,902**		**730,187**
Net operating income (loss)		**69,568**		**(71,093)**
Other income (expense):				
Interest expense		(32,271)		(27,265)
Total other income (expense)		**(32,271)**		**(27,265)**
Net income (loss) from continuing operations		**37,297**		**(98,358)**
Other comprehensive income				
Unrealized gain (loss) on marketable securities		32,701,723		(3,278,419)
Comprehensive income (loss)	**$**	**32,739,020**	**$**	**(3,376,777)**
Weighted average number of common shares outstanding - basic and fully diluted		15,859,266		15,859,266
Net income (loss) per share - basic and fully diluted		0.00		(0.01)
Comprehensive income (loss) per share - basic and fully diluted		$2.06		$(0.21)

See accompanying notes to consolidated financial statements.

EPAZZ, INC.

CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY

Unaudited

	Preferred Stock Amount	Common Stock Amount	Additional Paid-In Capital	Unrealized Gains on Equity Investments	Accumulated Deficit	Total Stockholders' Equity
Balance, December 31, 2024	**1,469,090**	**17,462,739**	**(3,187,542)**	**6,258,484**	**(15,931,114)**	**6,071,657**
Reverse split 1 for 2,500, with minimum of 2,500 shares	—	(17,074,146)	17,074,146	—	—	—
Unrealized gain (loss) on equity investments	—	—	—	(3,278,419)	—	(3,278,419)
Net loss for the three months ended March 31, 2025	—	—	—	—	(98,359)	(98,359)
Balance, March 31, 2025	**1,469,090**	**388,593**	**13,886,604**	**2,980,065**	**(16,029,473)**	**2,694,879**
Balance, December 31, 2025	**1,469,090**	**388,593**	**13,886,604**	**12,558,405**	**(15,599,604)**	**12,703,088**
Sale of drone technology to related party (excess of fair value over carrying value recorded as contribution from common controlling owner)	—	—	44,142,157	—	—	44,142,157
Unrealized gain on equity investments	—	—	—	32,701,722	—	32,701,722
Net income for the three months ended March 31, 2026	—	—	—	—	37,297	37,297
Balance, March 31, 2026	**1,469,090**	**388,593**	**58,028,761**	**45,260,127**	**(15,562,307)**	**89,584,264**

See accompanying notes to consolidated financial statements.

EPAZZ, INC.

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

Unaudited

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Cash flows from operating activities		
Net income (loss)	$ 37,297	$ (98,358)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Bad debts (recoveries)	—	—
Depreciation	19,083	6,042
Decrease (increase) in assets:		
Accounts receivable	(1,976,571)	(651,100)
Other current assets	—	—
Increase (decrease) in liabilities:		
Accounts payable	(3,406)	(80,489)
Accrued expenses	(50,558)	(25,833)
Advances from Affiliates	2,474,725	1,525,939
Accrued expenses, related parties	—	—
Deferred revenue	2,907	—
Net cash provided by (used in) operating activities	**503,477**	**676,201**
Cash flows from investing activities		
Purchase of property and equipment	(58,767)	(20,673)
Amounts paid for product development	(504,051)	(697,459)
Long-term investment in stock and loans	—	—
Net cash received from (used for) investing activities	**(562,818)**	**(718,132)**
Cash flows from financing activities		
Proceeds from long-term debt issuances	—	—
Repayment of long-term debts	(16,258)	(15,700)
Net cash provided by (used for) financing activities	**(16,258)**	**(15,700)**
Net increase (decrease) in cash	**(75,599)**	**(57,631)**
Cash - beginning	79,791	61,537
Cash - ending	**$ 4,192**	**$ 3,906**
Supplemental disclosures:		
Interest paid	$ 27,307	$ 27,596
Income taxes paid	$ —	$ —
Non-cash investing and financing activities:		
Reverse split, 1 for 2,500 common shares	$ —	$ 17,074,146
Unrealized gain on marketable securities	$ 32,701,723	$ —
Sale of drone technology for stock	$ 46,498,653	$ —

See accompanying notes to financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(1) Nature of Business and Summary of Significant Accounting Policies

Nature of Business and Organization

Epazz, Inc. (“Epazz” or the “Company”) was originally formed as an Illinois corporation on March 23, 2000 to create software to help college students organize their college information and resources. In 2017, Epazz, Inc. changed its domicile to Wyoming.

Today, Epazz Inc. is an enterprise-wide cloud software company that specializes in providing customized web applications to the corporate world, higher education institutions and the public sector. Epazz unique applications can create virtual communities for enhanced communication, provide information and content for decision-making, and create a secure marketplace for any type of commerce all through the medium of the Internet. Epazz is the answer to the increasing information technology demand of the 21st century.

Basis of Accounting

Our consolidated financial statements are prepared using the accrual method of accounting as generally accepted in the United States of America (U.S. GAAP). The Company’s headquarters are located in Chicago, Illinois and substantially all of its customers are within the United States. These statements reflect all adjustments, consisting of normal recurring adjustments, which in the opinion of management are necessary for fair presentation of the information contained therein.

Segment Reporting

FASB ASC 280-10-50 requires annual and interim reporting for an enterprise’s operating segments and related disclosures about its products, services, geographic areas and major customers. All of the Company’s software products are considered operating segments and will be aggregated into one reportable segment given the similarities in economic characteristics among the operations represented by the common nature of the products, customers and methods of distribution.

Reclassifications

Certain amounts in the financial statements of the prior year have been reclassified to conform to the presentation of the current year for comparative purposes.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Under FASB ASC 820-10-05, the Financial Accounting Standards Board establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. This Statement reaffirms that fair value is the relevant measurement attribute. The adoption of this standard did not have a material effect on the Company’s financial statements as reflected herein. The carrying amounts of cash, accounts payable and accrued expenses reported on the balance sheets are estimated by management to approximate fair value primarily due to the short-term nature of the instruments. The Company had debt instruments that required fair value measurement on a recurring basis.

Beneficial Conversion Features

From time to time, the Company may issue convertible notes that may contain an imbedded beneficial conversion feature. A beneficial conversion feature exists on the date a convertible note is issued when the fair value of the underlying common stock to which the note is convertible into is in excess of the remaining unallocated proceeds of the note after first considering the allocation of a portion of the note proceeds to the fair value of warrants, if related warrants have been granted. The intrinsic value of the beneficial conversion feature is recorded as a debt discount with a corresponding amount to additional paid in capital. The debt discount is amortized to interest expense over the life of the note using the effective interest method.

Basic and Diluted Net Earnings per Share

Basic net earnings (loss) per common share is computed by dividing net earnings (loss) applicable to common shareholders by the weighted-average number of common shares outstanding during the period. Diluted net earnings (loss) per common share is determined using the weighted-average number of common shares outstanding during the period, adjusted for the dilutive effect of common stock equivalents, consisting of shares that might be issued upon exercise of common stock options. In periods where losses are reported, the weighted-average number of common shares outstanding excludes common stock equivalents, because their inclusion would be anti-dilutive. There was no outstanding potential common stock equivalents for the periods presented. As such, basic and diluted earnings per share resulted in the same figure for the periods ended March 31, 2026 and 2025, respectively.

Stock-Based Compensation

Under FASB ASC 718-10-30-2, all share-based payments to employees, including grants of employee stock options, are to be recognized in the income statement based on their fair values. Pro forma disclosure is no longer an alternative. The Company issued $0 and $0 stock for services and compensation for the periods ended March 31, 2026 and 2025, respectively.

Revenue Recognition

The Company designs and sells various software programs to business enterprises including, among others, hospitals, pet stores, and Government and post-secondary institutions. Prior to shipment, each software product is tested extensively to meet Company specifications. The software is shipped fully functional via electronic delivery but requires some installation and setup. No other entities sell the same or largely interchangeable software. Most installations are performed by the Company within 7 to 24 days of shipment and are included in the overall sales price of the software. In addition, the customer must pay for support contracts and training packages, depending on their desired level of service. The Company is the only manufacturer of the software and it only sells software on a standalone basis directly to the end user.

During the quarter ended March 31, 2026, the Company transferred certain capitalized drone technology and related intellectual property to ZenaTech, Inc. ("ZenaTech"), a related party under common control, in exchange for ZenaTech equity securities. Because the transactions occurred between entities under common control, the assets were derecognized at their unamortized carrying value and no gain was recognized in net income. The excess of the fair value of consideration received over the carrying value of the assets transferred was recorded as a contribution from the common controlling owner and credited to additional paid-in capital. See Note 10.

Recent Accounting Pronouncements

The Company continually assesses any new accounting pronouncements to determine their applicability to the Company. Where it is determined that a new accounting pronouncement affects the Company's financial reporting, the Company undertakes a study to determine the consequence of the change to its financial statements and assures that there are proper controls in place to ascertain that the Company's financials properly reflect the change. The Company currently does not have any recent accounting pronouncements that they are studying and feel may be applicable.

(2) Related Parties

Debt Financing

From time-to-time we have received and repaid loans from our CEO and his immediate family members to fund operations. These related party debts are fully disclosed in Note 7 below. The Company has a back-up, lines of credit from related parties totaling $250,000 to cover the repayment of the current portion of long-term debt, should the Company need it.

Sale of Drone Technology to ZenaTech, Inc.

During the quarter ended March 31, 2026, the Company transferred certain capitalized drone technology and related intellectual property to ZenaTech, Inc., a related party under common control. See Note 10 for further details.

Employment Agreement

On September 6, 2012, we entered into an employment agreement with Shaun Passley, Ph.D., our Chief Executive Officer, President, and Chairman of the Board of Directors which had a term of ten (10) years. Compensation pursuant to the agreement calls for a base salary of $180,000 per year; of which $30,000 shall be payable annually in cash and $150,000 shall be payable in shares of the Company's Common Stock at the rate of $0.006 per share, or 2,500 shares per year.

We do not have an employment or consultant agreement with Craig Passley, the Company's Secretary, however on March 20, 2013, we granted 4.80 shares to Craig Passley for services rendered between 2012 and 2024. The shares vest annually over the 10-year period with the first 0.48 vesting upon the grant date. The vesting restrictions were subsequently lifted on March 22, 2014 pursuant to the exchange of these shares for Convertible Series C Preferred shares.

Amendments to Employment Agreement

On August 16, 2013, the Company amended Shaun Passley, Ph.D.'s employment agreement to increase the cash portion of his compensation from $30,000 per year to $100,000 in the initial year of the agreement only. All other terms remain in effect.

(3) Fair Value of Financial Instruments

Under FASB ASC 820-10-5, 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 (an exit price). The standard outlines a valuation framework and creates a fair value hierarchy in order to increase the consistency and comparability of fair value measurements and the related disclosures. Under GAAP, certain assets and liabilities must be measured at fair value, and FASB ASC 820-10-50 details the disclosures that are required for items measured at fair value.

The Company does not have any financial instruments that must be measured under the new fair value standard. The Company's financial assets and liabilities are measured using inputs from the three levels of the fair value hierarchy. The three levels are as follows:

Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.

Level 2 - Inputs include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates, yield curves, etc.), and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).

Level 3 - Unobservable inputs that reflect our assumptions about the assumptions that market participants would use in pricing the asset or liability.

The following schedule summarizes the valuation of financial instruments at fair value on a non-recurring basis in the balance sheets as of March 31, 2026 and December 31, 2025:

Fair Value Measurements at March 31, 2026	**Level 1**	**Level 2**	**Level 3**
Assets			
Total assets	$ —	$ —	$ —
Liabilities			
Lines of credit	—	—	—
Notes payable, related parties	—	—	—
Long term debts	—	$ 3,091,654	—
Total Liabilities	**—**	**$ 3,091,654**	**—**

Fair Value Measurements at December 31, 2025	**Level 1**	**Level 2**	**Level 3**
Assets			
Total assets	$ —	$ —	$ —
Liabilities			
Lines of credit	—	—	—
Notes payable, related parties	—	—	—
Long term debts	—	$ 3,107,727	—
Total Liabilities	**—**	**$ 3,107,727**	**—**

There were no transfers of financial assets or liabilities between Level 1 and Level 2 inputs for the periods ended March 31, 2026 and December 31, 2025.

(4) Other Current Assets

As of March 31, 2026 and December 31, 2025, other current assets included the following:

	March 31, 2026	December 31, 2025
Security deposits	$ 11,855	$ 11,855
Certificate of deposit	—	—
Total	**$ 11,855**	**$ 11,855**

(5) Property and Equipment

Property and Equipment consisted of the following at March 31, 2026 and December 31, 2025, respectively:

	March 31, 2026	December 31, 2025
Furniture and fixtures	$ 42,258	$ 64,264
Computers and equipment	39,868	238,545
Software	15,660	15,660
Work Vehicles	69,495	69,495
Leasehold Improvements	165,683	106,916
Assets held under capital leases	4,573	—
Investment in real estate	290,376	290,376
Subtotal	**627,913**	**785,256**
Less: accumulated depreciation	**(117,052)**	**(314,079)**
Net	**$ 510,861**	**$ 471,177**

Depreciation expense totaled $19,083 and $6,042 for the periods ended March 31, 2026 and 2025, respectively.

(6) Accrued Expenses

Accrued expenses as of March 31, 2026 and December 31, 2025, included the following:

	March 31, 2026	December 31, 2025
Accrued interest	$ 6,980	$ 7,016
Accrued payroll and payroll taxes	69,458	120,165
Total	**$ 76,438**	**$ 127,181**

(7) Notes Payable, Related Parties

The Company recorded interest expense on notes payable to related parties in the amounts of $5,000 and $5,000 during the periods ended March 31, 2026 and 2025, respectively. The Company has a note payable of $250,000, payable to ZenaTech, Inc., a related party. The note bears an interest rate of 8% annual.

(8) Promissory Notes

Promissory notes consist of the following at March 31, 2026 and December 31, 2025, respectively:

	March 31, 2026	December 31, 2025
Total promissory notes	3,091,654	3,107,727
Less: current portion	—	—
Promissory notes, less current portion	**$ 3,091,654**	**$ 3,107,727**

The Company utilizes its available lines of credit with related parties to justify the long-term classification of the current portion of third-party debt. The available lines of credit with related parties are listed in the Note 2. Accordingly, the current portion of long-term debt totaling $66,473 and $65,894 as of March 31, 2026 and December 31, 2025, respectively, is recorded as a long-term liability in the balance sheet. The Company recorded interest expense on promissory notes of $27,187 and $27,735 for the periods ended March 31, 2026 and 2025, respectively.

(9) Stockholders' Equity

Convertible Preferred Stock, Series A

The Company has five million (5,000,000) authorized shares of $0.01 par value Series A Convertible Preferred Stock ("Series A Preferred Stock"). The Series A Preferred Stock accrues dividends equal to 1.5% of the Company's revenues per quarter, beginning on January 1st of any calendar year in which the Company has generated revenue over $2 million, and an additional 24% of the Company's net income beginning on January 1st of any calendar year in which the Company has generated net income over $2 million. The dividends are payable at the discretion of the Company, provided that any unpaid dividends accrue until paid. The Series A Preferred Stock includes a liquidation preference equal to $0.01 per share, plus any accrued and unpaid dividends. The Series A Preferred Stock is convertible, at the option of the holder into shares of the Company's Class A Common Stock, with five business days' notice into 60% of the total number of then issued and outstanding shares of Class A Common Stock. The Series A Preferred Stock has limited voting rights, relating solely to matters which adversely affect the rights of the Series A Preferred Stockholders. The Company shall reserve and keep available out of its authorized but unissued shares of Class A Common Stock such number of shares sufficient to affect the conversions.

The Series A Preferred Stock shall have 10 votes per share any shareholder matters or as otherwise provided for by Wyoming law. The Series A Preferred Stock holder shall always be entitled to 20% ownership of Common A Shares. On a quarterly basis, the company will have to evaluate the ownership percentage of Series A Preferred Stock holder to determine their ownership percentage of Common A. If the Series A Preferred holder is under 20% ownership; the company will need to issue enough shares to make sure that the Series A Preferred holder has over 20% ownership of Common A.

Convertible Preferred Stock, Series B

The Company has five million (5,000,000) authorized shares of $0.01 par value Series B Convertible Preferred Stock ("Series B Preferred Stock"). The Series B Preferred Stock accrues dividends equal to 1.5% of the Company's revenues per quarter, beginning on January 1st of any calendar year in which the Company has generated revenue over $1 million, and an additional 6% of the Company's net income beginning on January 1st of any calendar year in which the Company has generated net income over $2 million. The dividends are payable at the discretion of the Company, provided that any unpaid dividends accrue until paid. The Series B Preferred Stock includes a liquidation preference equal to $0.01 per share, plus any accrued and unpaid dividends. The Series B Preferred Stock is convertible, at the option of the holder into shares of the Company's Class A Common Stock, with five business days' notice into 10% of the total number of then issued and outstanding shares of Class A Common Stock, provided that no conversion will take place until all holders of the Series B Preferred Stock consent to such conversion. The Series B Preferred Stock has limited voting rights, relating solely to matters which adversely affect the rights of the Series B Preferred Stock holders. The Company shall reserve and keep available out of its authorized but unissued shares of Class A Common Stock such number of shares sufficient to affect the conversions.

Convertible Preferred Stock, Series C

The Company has three hundred million (300,000,000) authorized shares of $0.01 par value Series C Convertible Preferred Stock ("Series C Preferred Stock"). The Series C Preferred Stock accrues dividends equal to 1.5% of the Company's revenues per quarter, beginning on January 1st of any calendar year in which the Company has generated revenue over $1 million, and an additional 6% of the Company's net income beginning on January 1st of any calendar year in which the Company has generated net income over $2 million. Subject to certain conversion restrictions over the first three months from the original issuance date, each share of Series C Preferred Stock is convertible, at the option of the holder into three (3) shares of the Company's Class A Common Stock, with five business days' notice. The Series C Preferred Stock shall each vote three voting share and shall vote together with the Common Stock of the Company. The Company shall reserve and keep available out of its authorized but unissued shares of Class A Common Stock such number of shares sufficient to affect the conversions. On March 21, 2023, the Company increased its authorized Preferred Series C stock to 300,000,000.

Convertible Preferred Stock, Series D

The Company has zero authorized and outstanding shares of $0.01 par value Series D Convertible Preferred Stock ("Series D Preferred Stock"). The Series D Preferred Stock shall carry an 8.0% dividend, payable semiannually at Issuer's election in either (i) cash or (ii) shares of common stock. Each share of Series D Preferred Stock is convertible, at the option of the holder into three (3) shares of the Company's Class A Common Stock, with five business days' notice, provided that no conversion will take place until all holders of the Series C Preferred Stock consent to such conversion. No Convertible Preferred Stock Series D shares were issued or outstanding as of March 31, 2026 and December 31, 2025.

Convertible Preferred Stock, Series E

The Company has 20 authorized and zero outstanding shares of $0.01 par value Series E Convertible Preferred Stock ("Series E Preferred Stock"). The Series E Preferred Stock shall carry an 8.0% dividend, payable semiannually at Issuer's election in either (i) cash or (ii) shares of common stock. Series E Preferred Stock is convertible, at the option of the holder into the Company's Class A Common Stock, at a price of 65% of the lowest bid price of the Common Stock as reported by Bloomberg for the 20 prior trading days prior to receipt by the Corporation of a Notice of Conversion.

Common Stock, Class A

The Company has two billion (2,000,000,000) authorized shares of $0.01 par value Class A Common Stock. Each holder of Class A Common Stock is entitled to one vote per share. Upon liquidation, each share of Class A Common Stock is entitled to share equally in our assets available for distribution to the holders of those shares. Any outstanding Preferred Stock would rank senior to the Class A Common Stock and Class B Common Stock in respect of liquidation rights and could rank senior to that stock in respect of dividend rights. Holders of Common Stock Class A shall not be entitled to any preemptive, subscription or similar rights in respect to any securities of the Corporation, except as specifically set forth herein or in any other document agreed to by the Corporation.

Convertible Common Stock, Class B

The Company has twenty-three million (23,000,000) authorized shares of $0.01 par value Convertible Class B Common Stock, convertible at the option of the holder into shares of the Company's Class A Common Stock on a 1:10,000 basis. Effective January 14, 2014, the preferential voting rights of the Convertible Class B Common Stock were changed from preferential voting rights of 2,000 votes to each Class A Common Stock vote (2,000:1) to 10,000 votes to each Class A Common Stock vote (10,000:1). The Company shall reserve and keep available out of its authorized but unissued shares of Class A Common Stock such number of shares sufficient to affect the conversions. Common B was not part of the October 6, 2014 reversed stock split. Upon liquidation, each share of Class B Common Stock is entitled to share equally in our assets available for distribution to the holders of those shares.

Common Stock Split

During the first quarter of 2025, the Company approved a 1 for 2,500 shares reverse stock split for the Company's Common Stock Class A. The agreement approved a minimum share amount of 2,500 shares per shareholder on a post-split basis.

Changes in Stockholders' Equity for the Three Months Ended March 31, 2026

There were no issuances, cancellations, or conversions of the Company's capital stock during the three months ended March 31, 2026. Changes in stockholders' equity during the period consisted of (i) a $44,142,157 contribution from the common controlling owner credited to additional paid-in capital in connection with the sale of drone technology to ZenaTech, Inc. (see Note 10), (ii) an unrealized gain of $32,701,722 on equity investments recognized in other comprehensive income, and (iii) net income of $37,297.

(10) Sale of Drone Technology to a Related Party

During the quarter ended March 31, 2026, the Company transferred certain capitalized product development assets to ZenaTech, Inc. ("ZenaTech"), a related party. The Company and ZenaTech are under common control, as a single controlling individual holds a controlling equity interest in both entities. Neither entity owns the other directly. ZenaTech is publicly traded on the Nasdaq Stock Market under the symbol ZENA, reports under International Financial Reporting Standards, and presents its financial statements in Canadian dollars.

The assets transferred consisted of proprietary technology with an unamortized carrying value of $2,356,495.77 immediately prior to transfer. Consideration received consisted solely of ZenaTech equity securities with an aggregate fair value of $46,498,653.23 on the respective transaction dates, translated to U.S. dollars at spot exchange rates on each transaction date in accordance with ASC 830, as summarized below:

- February 14, 2026 — IQ Quad and IQ Slider technology, exchanged for 2,500,000 ZenaTech common shares with a fair value of $3,734,161.68 (CAD $5,085,181.38; exchange rate 1.3618).
- February 19, 2026 — PIN Tech, ZD1000 Spray, IQ Octo, IQ Aqua, and Spray Trailer technology, exchanged for 100,000 ZenaTech super voting shares with a fair value of $4,459.39 (CAD $6,100.00; exchange rate 1.3679).
- February 20, 2026 — Additional rights in the technology described above, exchanged for 10,000,000 ZenaTech preferred shares with a fair value of $42,760,032.16 (CAD $58,500,000.00; exchange rate 1.3681).

Because the transactions occurred between entities under common control, the assets were derecognized at their unamortized carrying value and no gain was recognized in net income. The excess of the fair value of consideration received over the carrying value of the assets transferred, $44,142,157.46, was recorded as a contribution from the common controlling owner and credited to additional paid-in capital.

The ZenaTech common shares are publicly traded on Nasdaq and are subsequently measured at fair value through net income in accordance with ASC 321. The ZenaTech preferred shares and super voting shares are not publicly traded and are measured under the ASC 321 measurement alternative (cost, less impairment, adjusted for observable price changes in orderly transactions for identical or similar instruments).

As of the balance sheet date, there were no amounts due to or from ZenaTech arising from these transactions. The Company makes no representation that the transactions were conducted at arm’s length.

(11) Subsequent Events

There were no subsequent events.

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 Quarter Report.

I, Shaun Passley certify that:

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

May 15, 2026

/s/ Shaun Passley

Chief Executive Officer

Principal Financial Officer:

I, Shaun Passley certify that:

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

May 15, 2026

/s/ Shaun Passley

Chief Financial Officer