

# **PickleJar Entertainment Group, Inc.**

## **Quarterly Report**

For the Quarterly Period Ended March 31, 2026

*Pursuant to the OTCID Disclosure Guidelines*

**Trading Symbol: PKLE**

CUSIP: 05453B304

SIC Code: 7372

2 Riverway, Suite 1750  
Houston, Texas 77056  
(800) 372-3546  
[www.picklejar.com](http://www.picklejar.com)

## **Alternative Reporting Standard**

### **OTCID Basic Market**

*Disclosure Statement Pursuant to the OTCID Disclosure Guidelines*

#### **PickleJar Entertainment Group, Inc.**

2 Riverway, Suite 1750

Houston, TX 77056

Phone: (800) 372-3546

Website: [www.picklejar.com](http://www.picklejar.com)

Email: [info@picklejar.com](mailto:info@picklejar.com)

SIC Code: 7372

### **Quarterly Report**

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

#### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

124,639,472 as of May 13, 2026 (Current Reporting Period Date or More Recent Date)

124,639,472 as of March 31, 2026 (End of Reporting Period)

124,639,472 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)

The Issuer was originally incorporated on December 1, 2010, in the State of Nevada as Avra, Inc. The Company subsequently changed its name to Springs Rejuvenation, Inc. (March 9, 2022), then to NewRegen, Inc. (December 2022), and finally to PickleJar Entertainment Group, Inc. in August 2024 (at which time the trading symbol was changed to PKLE). The Company's Delaware operating subsidiary was originally incorporated as PickleJar Holdings, Inc. on April 13, 2021 and renamed PickleJar Entertainment Group, Inc. on April 10, 2024.

Current State and Date of Incorporation or Registration: Nevada; originally incorporated December 1, 2010  
Standing in this jurisdiction: Active

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

None.

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

None during the three months ended March 31, 2026. The Company continues to negotiate the non-binding asset-acquisition term sheet with SonicBids, LLC entered into on September 25, 2025 (see Section 4 and Note 13 to the financial statements). On March 31, 2026, the Company and Esroh Equity LLC memorialized the 2025 and early-2026 advances (aggregating approximately \$1.36 million) as a related-party note payable. See Note 4 and Note 13.

### **Address of the issuer's principal executive office:**

2 Riverway, Suite 1750, Houston, Texas 77056

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

No:  Yes:

## 2) Security Information

### Transfer Agent

Name:	Pacific Stock Transfer Company
Phone:	(702) 361-3033
Email:	info@pacificstocktransfer.com
Address:	6725 Via Austi Parkway, Suite 300, Las Vegas, Nevada 89119

### Publicly Quoted or Traded Securities

Trading symbol:	PKLE
Exact title and class of securities outstanding:	Common Stock
CUSIP:	05453B304
Par or stated value:	\$0.00001
Total shares authorized:	750,000,000 as of March 31, 2026
Total shares outstanding:	124,639,472 as of March 31, 2026
Total number of shareholders of record:	28 as of March 31, 2026

### Other classes of authorized or outstanding equity securities

#### Class A Preferred Stock

Par or stated value:	\$0.00001
Total shares authorized:	40,000,000 as of March 31, 2026
Total shares outstanding:	36,412,790 as of March 31, 2026
Total shareholders of record:	34 as of March 31, 2026

*Class AA Preferred Stock: 1,500,000 authorized; 0 outstanding as of March 31, 2026.*

*Class B Preferred Stock: 2,000,000 authorized; 0 outstanding as of March 31, 2026.*

*Class C Preferred Stock: 30,000,000 authorized; 0 outstanding as of March 31, 2026.*

*Note: There are a total of 75,000,000 preferred series shares authorized. As of March 31, 2026, 73,500,000 shares are authorized with designation; the balance of 1,500,000 shares has not yet been designated.*

### Security Description

There have been no material modifications to the rights of any class of securities during the three months ended March 31, 2026. Refer to the Company's 2025 Annual Report for complete descriptions of the rights and preferences attached to each class of equity security.

### 3) Issuance History

Indicate by check mark whether there were any changes to the number of outstanding shares within the current reporting period:

No:  Yes:

There were no issuances or cancellations of equity securities during the three months ended March 31, 2026.

#### Shares Outstanding

Date	Common	Class A Preferred	Other Preferred
January 1, 2026	124,639,472	36,412,790	0
March 31, 2026	124,639,472	36,412,790	0

#### Convertible Debt

The convertible debt outstanding as of March 31, 2026 is materially unchanged from the schedule presented in the Company's 2025 Annual Report. During the three months ended March 31, 2026, no convertible notes were issued, converted, or repaid. On March 31, 2026, advances from Esroh Equity LLC totaling approximately \$1.36 million (representing \$1,304,600 advanced during 2025 plus approximately \$53,500 advanced during the first quarter of 2026) were memorialized as a related-party promissory note. See Note 4 and Note 13 to the financial statements.

Aggregate convertible debt outstanding (principal and accrued interest, excluding the Revolving Line of Credit) was approximately \$2,995,000 as of March 31, 2026 (\$2,934,861 as of December 31, 2025). The Revolving Line of Credit with Celia Holdings (NA), Inc. is disclosed separately at Note 8.

## **4) Issuer's Business, Products and Services**

### **A. Summary of the Issuer's Business Operations**

PickleJar Entertainment Group, Inc. (the "Company") operates an integrated suite of entertainment business software enabling social commerce, Venue-Managed Services, and Artist promotion. The Company unlocks the potential of shared entertainment experiences through secure payment technology, data intelligence, and content distribution, creating an enhanced experience of how Fans and Patrons connect with music and live moments. Refer to the 2025 Annual Report for the full description of the Company's operations.

### **B. Key Business Developments During the Three Months Ended March 31, 2026**

- The Company continued operation of its radio program "PickleJar Up All Night with Katie and Scott" produced from Midwest Communications' facility in Nashville, Tennessee under the three-month Facility and Use Agreement effective August 1, 2025 (and continued through the affiliate and distribution arrangement with Local Radio Networks, Inc.). No revenue was generated under the radio show contracts during the three months ended March 31, 2026.
- The Company continued to evaluate and negotiate the September 25, 2025 non-binding asset-acquisition term sheet with SonicBids, LLC. As of March 31, 2026 and the date of this report, the transaction has not closed and accounting treatment remains uncompleted. See Note 13.
- Esroh Equity LLC, a related party 100% owned by an officer, advanced the Company approximately \$53,500 during the three months ended March 31, 2026 to fund operations. On March 31, 2026, all advances from Esroh Equity during 2025 and the first quarter of 2026 (aggregating \$1,313,600) were memorialized as a related-party note payable.
- CXO5 Partners LLC, a related party 100% owned by officers, advanced approximately \$39,000 to the Company during the three months ended March 31, 2026 (net \$25,500 outstanding at quarter-end and presented within Related Party Payables pending formal note documentation). See Note 4.
- No revenue was generated from Artist Promotions during the three months ended March 31, 2026. During the quarter, the Company processed Stripe Connect dispute and chargeback activity of approximately \$19,985 related to prior-period Artist Promotion transactions; this amount is presented as a contra-receivable within Current Assets pending administrative resolution. See Note 2(C).
- The Company recognized \$0 of Related Party IT Services revenue during the three months ended March 31, 2026 (Q1 2025: \$0). No Related Party IT Services were billed during the quarter.

### **C. Goals for the Remainder of the Year**

- Complete the 2025 independent audit by Astra Audit & Advisory, LLC.
- Grow the radio show audience and generate revenue through PickleJar Up All Night and the Local Radio Networks distribution network.
- Complete the SonicBids asset acquisition and establish Newco JV operations.
- Seek additional capitalization to resolve outstanding defaults and fund platform development.
- Grow Artist Promotions and Venue-Managed Services transaction volume.

### **D. Subsidiaries, Parent Company, or Affiliated Companies**

PickleJar Entertainment Group, Inc. (Delaware) is the operating subsidiary of the Nevada parent. There are no other subsidiaries.

### **E. Principal Products or Services**

The Company currently generates revenue from the following sources: (1) Artist Promotions (agent basis); (2) Venue-Managed Event Ticket Sales (agent basis); (3) Radio Show Bookings (gross basis — no revenue in Q1 2026); (4) Sponsorship Income (gross basis — no revenue in Q1 2026); (5) Point-of-Sale Services (gross basis — no revenue in Q1 2026); and (6) Related Party IT Services (gross basis — no revenue in Q1 2026).

## 5) Issuer's Facilities

The Company's principal executive offices are located at 2 Riverway, Suite 1750, Houston, Texas 77056, co-located with several related-party operations. The Company pays \$48,000 per annum ("Operation Management") to CXO5 Partners LLC for use of the space, accounting services, and related management functions (\$12,000 expensed during the three months ended March 31, 2026).

The Company continues to lease the Midwest Communications, Inc. radio production facility at 504 Rosedale Ave, Nashville, Tennessee at \$10,000 per month under the three-month Facility and Use Agreement effective August 1, 2025 (which provides for a potential twelve-month extension). Rent expense recognized for use of the Nashville facility during the three months ended March 31, 2026 was \$30,000.

The Company is not subject to any other material lease obligations as of March 31, 2026.

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

The roster of officers, directors, and beneficial owners holding 5% or more of any class of securities is unchanged from the Company's 2025 Annual Report. The following table provides this information as of March 31, 2026.

Individual/Entity (controls in parens)	Position / Affiliation	Shares Owned	Class	% Class
Jeffrey James	CEO/CFO, Board Member, >5% Owner	5,435,673	Class A Preferred	13.59%
Kristian Barowsky	President	457,240	Class A Preferred	1.14%
Kallie Valentine	Treasurer, Board Member	—	—	—
Judy Lakin	Board Member	—	—	—
Dale Storey	Board Member (Mississauga, ON)	301,664	Class A Preferred	0.75%
Maximum Vantage Permanente, LLC	>5% Beneficial Owner	12,002,571	Class A Preferred	30.01%
Reatro Ventures, LLC (Jay Bailey)	>5% Beneficial Owner	2,743,445	Class A Preferred	6.86%
Everett Dickson	>5% Beneficial Owner (Atlanta, GA)	3,800,000	Class A Preferred	9.50%
Celia Holdings (NA), Inc. (Anton Rabie)	>5% Beneficial Owner (Toronto, ON)	5,279,146	Class A Preferred	13.20%

*Note: Jeffrey James and Maximum Vantage Permanente, LLC are under common control. Combined Class A Preferred ownership is 17,438,244 shares, or 43.60% of the class.*

## **7) Legal/Disciplinary History**

### **A. Criminal Proceedings and Regulatory Actions**

None of the persons or entities listed in Section 6 have, in the past 10 years, been the subject of any criminal indictment, conviction, plea agreement, regulatory bar, 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, or any self-regulatory organization, or U.S. Postal Service false representation order, that has not been reversed, suspended, or vacated.

### **B. Material Pending Legal Proceedings**

The Company is subject from time to time to legal proceedings and claims that arise in the ordinary course of its business. The following matters were pending as of March 31, 2026 and remain materially unchanged from prior periods:

- July 7, 2023 service-provider breach-of-contract suit seeking \$9,067 for November 2022 services. No payments have been made as of March 31, 2026. Accrued interest of \$3,517 is included in Accrued Interest — Other.
- September 6, 2023 service-provider breach-of-contract suit seeking \$25,000 for June–August 2022 services. The Company paid \$4,000 against this amount during 2024. The balance remaining as of March 31, 2026 is \$21,000. Accrued interest of \$1,600 is included in Accrued Interest — Other.

## **8) Third Party Service Providers**

### **Securities Counsel**

David DiGiacomo, Esq., Michael Best & Friedrich LLP, 100 East Wisconsin Avenue, Milwaukee, WI 53202. Phone: 303-536-1178. Email: dmdigiaco@microhuelbest.com

Anthony F. Newton, Esq., Law Office of Anthony F. Newton, Esq., 16730 Creek Bend Drive, Sugar Land, Texas 77478. Phone: 832-452-0269. Email: tony.newton@newtonianlaw.com

### **Accountant or Auditor**

Jonathan Mullins, Astra Audit & Advisory, LLC, 3702 W. Spruce Street #1430, Tampa, FL 33607. Phone: (813) 441-9707. Status: Astra has been engaged to conduct the December 31, 2025 audit; engagement is ongoing.

### **Investor Relations**

None engaged as of March 31, 2026.

### **Other Service Providers**

A-Frame Accounting & Advisory, Inc. — valuation of embedded derivatives within certain debt agreements (assisting Astra Audit & Advisory, LLC).

Helios Consulting, Inc. — valuation of SAFE liabilities and Revolver LOC embedded derivative (assisting Astra Audit & Advisory, LLC).

## 9) Disclosure & Financial Information

This Disclosure Statement was prepared by:

Name:	Jeffrey James
Title:	Chief Executive Officer / Chief Financial Officer
Relationship to Issuer:	CEO / CFO

The following financial statements were prepared in accordance with:

IFRS  U.S. GAAP

### **Describe the qualifications of the person who prepared the financial statements:**

Jeffrey James serves as both Chief Executive Officer and Chief Financial Officer of PickleJar Entertainment Group, Inc. Mr. James has extensive experience in managing the financial affairs and operations of the Company since its inception in 2021 and is responsible for the preparation and integrity of the Company's financial disclosures. The accompanying interim financial statements as of March 31, 2026 and for the three months ended March 31, 2026 and March 31, 2025 are unaudited and have been derived from the Company's internal accounting records (QuickBooks) with reclassifications to conform with U.S. GAAP and the presentation basis used in the audited 2024 and 2023 annual financial statements. The 2024 and 2023 comparative financial statements included in the Company's 2025 Annual Report have been audited by Astra Audit & Advisory, LLC, a PCAOB-registered firm; the December 31, 2025 financial statements are unaudited and currently under audit by Astra Audit & Advisory, LLC.

### **Qualifying Financial Statements**

- Balance Sheets as of March 31, 2026 (Unaudited) and December 31, 2025 (Unaudited)
- Statements of Operations for the Three Months Ended March 31, 2026 and 2025 (Unaudited)
- Statements of Cash Flows for the Three Months Ended March 31, 2026 and 2025 (Unaudited)
- Statement of Changes in Shareholders' Deficit for the Three Months Ended March 31, 2026 (Unaudited)
- Notes to the Interim Financial Statements

## **10) Issuer Certification**

### **Principal Executive Officer / Principal Financial Officer**

I, Jeffrey James, certify that:

1. I have reviewed this Quarterly Disclosure Statement for PickleJar Entertainment Group, 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.

Date: May 13, 2026

/s/ Jeffrey James

Jeffrey James

Chief Executive Officer & Chief Financial Officer

# **PICKLEJAR ENTERTAINMENT GROUP, INC.**

## **INTERIM FINANCIAL STATEMENTS**

*(Unaudited)*

As of and For the Three Months Ended March 31, 2026

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**PICKLEJAR ENTERTAINMENT GROUP, INC.**

**BALANCE SHEETS**

As of March 31, 2026 (Unaudited) and December 31, 2025 (Unaudited)

	March 31, 2026	December 31, 2025
	(Unaudited)	(Unaudited)
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash	\$ 1,311	\$ 15,419
Accounts receivable (net of allowance of \$9,655 and \$9,655, respectively)	\$ (6,713)	\$ (6,713)
Other receivables — Stripe Connect (contra; see Note 2(C))	\$ (19,985)	\$ —
Related party receivables	\$ 23,444	\$ 23,444
Other current assets	\$ 5,933	\$ 7,558
<b>Total Current Assets</b>	<b>\$ 3,990</b>	<b>\$ 39,708</b>
<b>Other Assets:</b>		
Software in development	\$ 79,814	\$ 79,814
Developed software, net	\$ 384,681	\$ 464,760
<b>Total Other Assets</b>	<b>\$ 464,495</b>	<b>\$ 544,574</b>
<b>Total Assets</b>	<b>\$ 468,485</b>	<b>\$ 584,282</b>
<b>LIABILITIES AND SHAREHOLDERS' DEFICIT</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 1,270,144	\$ 1,202,024
Related party payables	\$ 1,470,065	\$ 1,260,100
Accrued executive compensation	\$ 312,000	\$ 288,000
Accrued interest – related parties	\$ 173,711	\$ 162,921
Accrued interest – other	\$ 860,216	\$ 792,541
Notes payable – related parties (current)	\$ 759,898	\$ 774,148
Notes payable, net of debt discount of \$112,704 and \$112,704, respectively	\$ 842,499	\$ 842,499
Short-term loans	\$ 50,000	\$ 50,000
Revolving line of credit, net of debt discount of \$311,856 and \$311,856, respectively	\$ 1,688,144	\$ 1,688,144
Derivative liabilities	\$ 743,745	\$ 743,745
Texas State Comptroller payable and other	\$ 126	\$ 129
<b>Total Current Liabilities</b>	<b>\$ 8,170,548</b>	<b>\$ 7,804,251</b>
<b>Long-Term Liabilities:</b>		
Notes payable (net of debt discount of \$75,703 and \$74,163, respectively) — see Note 2(F)	\$ 1,084,575	\$ 1,010,412

Notes payable – related parties	\$	20,000	\$	20,000
<b>Total Long-Term Liabilities</b>	\$	<b>1,104,575</b>	\$	<b>1,030,412</b>
<b>Total Liabilities</b>	\$	<b>9,275,123</b>	\$	<b>8,834,663</b>

***Commitments and Contingencies (Note 9)***

***Shareholders' Deficit:***

Class A Preferred Stock, \$0.00001 par; 40,000,000 authorized; 36,412,790 issued and outstanding	\$	363	\$	363
Common Stock, \$0.00001 par; 750,000,000 authorized; 124,639,472 issued and outstanding	\$	1,246	\$	1,246
Additional paid-in capital	\$	(442,567)	\$	(442,567)
Accumulated deficit	\$	(8,365,680)	\$	(7,957,749)
<b>Total Shareholders' Deficit</b>	\$	<b>(8,806,638)</b>	\$	<b>(8,398,707)</b>
<b>Total Liabilities and Shareholders' Deficit</b>	\$	<b>468,485</b>	\$	<b>584,282</b>

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

**PICKLEJAR ENTERTAINMENT GROUP, INC.**

**STATEMENTS OF OPERATIONS**

For the Three Months Ended March 31, 2026 and 2025 (Unaudited)

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
	(Unaudited)	(Unaudited)
<b>Revenue:</b>		
Artist promotion, net	\$ —	\$ 555
Venue-managed event ticket sales, net	\$ 2,062	\$ 24,433
Sponsorship income	\$ —	\$ —
Radio show bookings	\$ —	\$ —
Point-of-sale services	\$ —	\$ —
Related party IT services	\$ —	\$ —
<b>Total Revenues</b>	<b>\$ 2,062</b>	<b>\$ 24,988</b>
<b>Cost of Revenue:</b>		
Artist promotions (Note 2(C))	\$ —	\$ 390
Venue-managed event ticket sales (Note 2(C))	\$ 570	\$ 4,099
Related party IT services	\$ —	\$ 5,091
<b>Total Cost of Revenue</b>	<b>\$ 570</b>	<b>\$ 9,580</b>
<b>Gross Profit</b>	<b>\$ 1,492</b>	<b>\$ 15,408</b>
<b>Operating Expenses:</b>		
Advertising, marketing and promotion	\$ 16,602	\$ 10,500
Legal and professional services	\$ 45,343	\$ 63,397
General and administrative	\$ 17,218	\$ 10,917
Wages expense	\$ 108,041	\$ 133,744
Amortization of developed software	\$ 80,079	\$ 110,950
Rent	\$ 42,000	\$ 12,000
Technology	\$ 14,588	\$ 2,758
Venue activation travel and expenses	\$ 11,170	\$ 16,197
<b>Total Operating Expenses</b>	<b>\$ 335,041</b>	<b>\$ 360,463</b>
<b>Loss from Operations</b>	<b>\$ (333,548)</b>	<b>\$ (345,055)</b>
<b>Other Income (Expense):</b>		
Gain on change in fair value of derivatives	\$ —	\$ 3,898
Interest expense	\$ (34,024)	\$ (79,609)
Interest expense – related party	\$ (11,538)	\$ (11,538)
Interest expense – Revolver LOC	\$ (34,521)	\$ (34,521)
Interest expense – short-term loans	\$ —	\$ (2,466)
<b>Total Other Expense</b>	<b>\$ (80,083)</b>	<b>\$ (124,236)</b>

<b>Net Loss Before Provision for Income Taxes</b>	\$	<b>(413,630)</b>	\$	<b>(469,291)</b>
Provision for Income Taxes	\$	—	\$	—
<b>Net Loss</b>	\$	<b>(413,630)</b>	\$	<b>(469,291)</b>
Net Loss Per Share – Basic and Diluted	\$	(0.00)	\$	(0.00)
Weighted Average Shares Outstanding – Basic and Diluted		124,639,472		124,639,472

*Note: Statements of Operations reflect Venue-Managed Event Ticket Sales on a net (agent) basis in accordance with ASC 606. Approximately \$620 of gross ticket payouts and pass-through items for the three months ended March 31, 2026 (\$23,174 for the three months ended March 31, 2025) included within Cost of Revenue in the Company's QuickBooks records have been reclassified out of Cost of Revenue for presentation purposes. See Note 2(C).*

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

**PICKLEJAR ENTERTAINMENT GROUP, INC.**  
**STATEMENT OF SHAREHOLDERS' DEFICIT**

For the Three Months Ended March 31, 2026 (Unaudited)

Class A Pref Shares	Pref Amount	Common Shares	Common Amount	Additional Paid-in Capital	Accumulated Deficit	Total
<b>Balance, December 31, 2025 (Unaudited)</b>						
Shares and amounts	36,412,790	\$363	124,639,472	\$1,246	\$(442,567)	\$(7,957,749)
<b>Subtotal</b>						<b>\$(8,398,707)</b>
Net loss (unaudited)	—	—	—	—	—	\$(413,630)
<i>Prior period adjustment (note (a))</i>	—	—	—	—	—	\$5,699
<b>Balance, March 31, 2026 (Unaudited)</b>	<b>36,412,790</b>	<b>\$363</b>	<b>124,639,472</b>	<b>\$1,246</b>	<b>\$(442,567)</b>	<b>\$(8,806,638)</b>

(a) Represents an estimated prior-period reclassification adjustment to align the QuickBooks-derived opening accumulated deficit at January 1, 2026 with the financial-statement-basis closing accumulated deficit at December 31, 2025 (as reflected in the 2025 Annual Report). The reclassification primarily reflects (i) timing differences in beginning cash and accounts payable balances between QuickBooks and the financial-statement basis, and (ii) the cumulative effect of the Esroh Equity advances reclassification and the agent-basis presentation for Venue-Managed Events. The adjustment is subject to refinement upon completion of the 2025 audit currently in progress and is expected to be reconciled at that time. See Note 2(B) and Note 2(C).

No new shares were issued during the three months ended March 31, 2026.

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

**PICKLEJAR ENTERTAINMENT GROUP, INC.**

**STATEMENTS OF CASH FLOWS**

For the Three Months Ended March 31, 2026 and 2025 (Unaudited)

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
	(Unaudited)	(Unaudited)
<b>Cash Flows from Operating Activities:</b>		
Net loss	\$ (413,630)	\$ (469,291)
<b>Adjustments to reconcile net loss to net cash used in operations:</b>		
Amortization of developed software	\$ 80,079	\$ 110,950
Bad debt expense	\$ —	\$ 154
Debt discount amortization (Q1 2026 per JE; Q1 2025 estimated)	\$ 2,280	\$ 75,000
Gain on change in fair value of derivatives	\$ —	\$ (3,898)
<b>Changes in operating assets and liabilities:</b>		
Accounts receivable	\$ —	\$ (2,500)
Other receivables — Stripe Connect (contra)	\$ 19,985	\$ —
Related party receivables	\$ —	\$ —
Prepaid expenses and other current assets	\$ 1,625	\$ 16,210
Accounts payable	\$ 116,227	\$ 82,420
Accrued executive compensation	\$ 24,000	\$ 24,000
Accrued interest	\$ 78,543	\$ 100,580
Other working capital reconciling items (c)	\$ (10,098)	\$ 126
<b>Net Cash Used in Operating Activities</b>	<b>\$ (100,989)</b>	<b>\$ (66,249)</b>
<b>Cash Flows from Investing Activities:</b>		
Developed software expenditures	\$ —	\$ (15,600)
<b>Net Cash Used in Investing Activities</b>	<b>\$ —</b>	<b>\$ (15,600)</b>
<b>Cash Flows from Financing Activities:</b>		
Proceeds from advances – related party (Esroh Equity)	\$ 53,500	\$ 99,344
Proceeds from advances – related party (CXO5 Partners)	\$ 39,000	\$ —
Repayments of short-term loans	\$ —	\$ —
<b>Net Cash Provided by Financing Activities</b>	<b>\$ 92,500</b>	<b>\$ 99,344</b>
<b>Net (Decrease) Increase in Cash</b>	<b>\$ (8,489)</b>	<b>\$ 17,495</b>
Cash Reconciliation Adjustment — see note (b)	\$ (5,619)	\$ 303
<b>Cash at Beginning of Period</b>	<b>\$ 15,419</b>	<b>\$ 114</b>
<b>Cash at End of Period</b>	<b>\$ 1,311</b>	<b>\$ 17,912</b>

**Supplemental disclosure of cash flow information:**

Cash paid for interest	\$	—	\$	—
Cash paid for income taxes	\$	—	\$	—

**Supplemental disclosure of non-cash investing and financing activities:**

Esroh Equity advances memorialized as note payable (March 31, 2026)	\$	1,313,600	\$	—
Recognition of derivative liability associated with convertible notes	\$	—	\$	—

*(b) Beginning cash for the three months ended March 31, 2026 is presented at \$15,419, reflecting the audit-anticipated closing cash balance per the Company's 2025 Annual Report. The Company's QuickBooks records reflect a January 1, 2026 opening cash balance of \$9,806. The \$5,613 difference (presented as a Cash Reconciliation Adjustment) represents a reconciling item that will be resolved upon completion of the 2025 audit. The closing cash balance at March 31, 2026 (\$1,311) reflects the Company's QuickBooks general ledger as of that date.*

*(c) The Company's interim cash flow statement is prepared from QuickBooks general ledger detail. Identifiable changes in operating assets and liabilities reconcile to a remaining residual of \$(10,100) for the three months ended March 31, 2026, primarily related to the reclassification of certain Stripe holding account balances to prior period and other reconciling timing items that will be refined upon completion of the 2025 audit currently in progress.*

*Note: Amounts presented for the three months ended March 31, 2025 are derived from the Company's QuickBooks records as of that date and reflect management's estimate of cash flow activity for the period. The Q1 2025 debt discount amortization line is presented as a management estimate; actual Q1 2026 debt discount amortization is based on the journal entry recorded in the Company's general ledger as of March 31, 2026.*

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

**PICKLEJAR ENTERTAINMENT GROUP, INC.****NOTES TO THE INTERIM FINANCIAL STATEMENTS (UNAUDITED)**

For the Three Months Ended March 31, 2026 and 2025

**NOTE 1 — ORGANIZATION AND BUSINESS**

PickleJar Entertainment Group, Inc. (“we,” “us,” “our,” “PickleJar,” or the “Company”) was originally incorporated in the State of Nevada as Avra, Inc. on December 1, 2010. The Company has undergone several name changes: to Springs Rejuvenation, Inc. (March 9, 2022), to NewRegen, Inc. (December 2022), and to PickleJar Entertainment Group, Inc. (August 2024), with corresponding ticker symbol changes culminating in PKLE on OTC Markets. The Company’s Delaware operating subsidiary, originally incorporated as PickleJar Holdings, Inc. on April 13, 2021, also changed its name to PickleJar Entertainment Group, Inc. on April 10, 2024.

PickleJar offers an integrated suite of entertainment business software, enabling social commerce, Venue-Managed Services, and Artist promotion. The Company’s revenue streams include Artist Promotions (agent basis), Venue-Managed Event Ticket Sales (agent basis), Radio Show Bookings (gross basis), Sponsorship Income (gross basis), Point-of-Sale Services (gross basis), and Related Party IT Services (gross basis).

**NOTE 2 — BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES****(A) Basis of Presentation — Interim Unaudited Financial Statements**

The accompanying interim financial statements of the Company are unaudited and have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) for interim financial information. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation of the Company’s financial position as of March 31, 2026 and its results of operations and cash flows for the three months ended March 31, 2026 and 2025 have been included. These interim financial statements have been derived from the Company’s internal accounting records (QuickBooks) with reclassifications described below to conform to the presentation used in the Company’s 2025 Annual Report. Operating results for interim periods are not necessarily indicative of results that may be expected for any future period or the full fiscal year. These interim financial statements should be read in conjunction with the audited financial statements and notes thereto included in the Company’s 2025 Annual Report. The Company’s 2025 audit is in progress as of the date of this report; final audit adjustments could be material and could affect the comparative balances presented herein.

**(B) Esroh Equity and Other Related Party Advances Reclassification**

During the three months ended March 31, 2026, Esroh Equity LLC (an entity 100% owned by the Company’s Chief Executive Officer) advanced the Company an additional \$53,500, bringing aggregate advances to \$1,313,600 from inception through March 31, 2026 (December 31, 2025: \$1,260,100). These advances were initially recorded by the Company within Owner’s Investment in its QuickBooks ledger. For financial statement purposes, the aggregate advances have been reclassified to Related Party Payables. On March 31, 2026, the Company and Esroh Equity memorialized these advances as a promissory note. See Note 4 and Note 13.

In addition, during the three months ended March 31, 2026, CXO5 Partners LLC (a related party) made aggregate net cash advances of \$39,000 to the Company through ShotPro Holdings, LLC and CXO5 Partners, LLC, comprising gross deposits of \$43,000 and a \$4,000 repayment by the Company. These advances were recorded within Notes Payable — Related Parties (CXO5 — not yet memorialized) at an ending balance of \$25,500 as of March 31, 2026 (December 31, 2025: \$(13,500), reflecting a Company receivable from CXO5). Separately, CXO5 had \$38,083 of pre-existing advances carried within Accounts Payable as not-yet-memorialized notes. For financial statement presentation purposes, both items are

classified within Related Party Payables on the accompanying Balance Sheet to align with the substance of the transactions. See Note 4.

### **(C) Agent-Basis Revenue Recognition and Stripe Connect Holdback**

Consistent with the agent-basis (net) presentation of Venue-Managed Event Ticket Sales under ASC 606 used in the Company's 2025 Annual Report, the Company reports Venue-Managed Event Ticket Sales net of pass-through ticket payouts, application fees, dispute fees, and processing fees. For the three months ended March 31, 2026, gross ticket payouts of \$620 and net other pass-through items aggregating approximately \$(50) (a net Cost of Revenue — Venue Managed Events total of \$570) were included within Cost of Revenue on the accompanying Statement of Operations rather than reclassified, as the amount is not material to the interim financial statements. For the three months ended March 31, 2025, approximately \$23,170 of pass-through items have been presented on a net (agent-basis) basis. The presentation has no material effect on Net Loss.

Other Receivables — Stripe Connect of \$(19,985) (presented as a contra-receivable within Current Assets) reflects amounts associated with Stripe Connect dispute and chargeback activity from prior periods that remain subject to administrative resolution. There were no comparable balances at December 31, 2025. During the three months ended March 31, 2026, management determined that recognition of these amounts as a reduction of Cost of Revenue was not appropriate pending resolution of the underlying disputes, and accordingly the amount is presented as a contra-receivable. The classification is non-cash, has no effect on operating cash flows, and is subject to revision upon completion of the 2025 audit currently in progress.

### **(D) Use of Estimates**

The preparation of 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 disclosure of contingent assets and liabilities. Significant estimates made by management include the allowance for credit losses, useful lives and recoverability of capitalized software costs, the fair value of derivative liabilities, the appropriate apportionment of debt discount amortization to interim periods, and the recoverability of deferred tax assets. Actual results could differ from those estimates.

### **(E) Revenue Recognition**

The Company records revenue in accordance with ASC 606, Revenue from Contracts with Customers, and reports revenue on a gross or net basis based on management's assessment of whether the Company acts as a principal or agent in the transaction. See Note 2 to the Company's 2025 Annual Report for a full discussion of the Company's revenue recognition policies, which are unchanged.

### **(F) Long-Term Debt Discount — Balance Sheet Classification**

Consistent with the disclosure in the Company's 2025 Annual Report, the Company's QuickBooks presentation of Long-Term Notes Payable as of March 31, 2026 aggregates face value of outstanding notes (\$1,084,575) plus an unamortized debt discount balance of \$75,703 carried as a positive addition. Consistent with U.S. GAAP, upon 2025 audit completion, the long-term notes payable will be presented net of the debt discount as a contra-liability, resulting in a net carrying amount of approximately \$1,008,872. The accompanying interim Balance Sheet is presented on the QuickBooks basis (\$1,160,278) with this disclosure. The classification has no effect on the Statement of Operations, Statement of Shareholders' Deficit, or Statement of Cash Flows as presented.

### **(G) Recently Issued Accounting Pronouncements**

There have been no material changes to the Company's assessment of recently issued accounting pronouncements from those disclosed in the 2025 Annual Report. The Company continues to evaluate ASU 2023-09 (Income Taxes — Improvements to Income Tax Disclosures), ASU 2024-03 (Disaggregation of Income Statement Expenses), and other pronouncements effective in 2026 and beyond; the Company does not currently expect any to have a material impact on its financial statements.

### **NOTE 3 — GOING CONCERN**

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. For the three months ended March 31, 2026, the Company had total revenues of \$2,062 and incurred a net loss of \$(413,630). As of March 31, 2026, the Company has an accumulated deficit of approximately \$(8,366,000) and a working capital deficit of approximately \$(8,167,000). Cash on hand at March 31, 2026 was \$1,311. The Company remains in default under its \$2,000,000 revolving line of credit with Celia Holdings (NA), Inc. and under multiple promissory notes (see Notes 6, 7, and 8). These conditions raise substantial doubt about the Company's ability to continue as a going concern within one year after the date these interim financial statements are available to be issued.

The Company's primary source of operating funds during the three months ended March 31, 2026 was related-party advances, including \$53,500 from Esroh Equity LLC and \$39,000 from CXO5 Partners LLC. Management is actively pursuing additional capitalization to fund ongoing operations and to resolve outstanding defaults. The accompanying financial statements do not include any adjustments that might result should the Company be unable to continue as a going concern.

### **NOTE 4 — RELATED PARTY TRANSACTIONS**

The Company engages in transactions with related parties as more fully described in Note 6 to the Company's 2025 Annual Report. The nature and parties of the Company's related-party relationships are unchanged for the three months ended March 31, 2026.

#### **Summary of related-party balances and transactions for the three months ended March 31, 2026:**

- Related Party Payables — Esroh Equity LLC of \$1,313,600 at March 31, 2026 (December 31, 2025: \$1,260,100, as reflected in the 2025 Annual Report) reflects the cumulative Esroh Equity LLC operating advances (see Note 2(B)). The Esroh advances were memorialized as a related-party promissory note on March 31, 2026 (see Note 13).
- During the three months ended March 31, 2026, CXO5 Partners LLC (through itself and ShotPro Holdings, LLC) advanced the Company net cash of \$39,000 (\$43,000 of gross deposits, less a \$4,000 repayment). CXO5 (Not yet memorialized) sub-account ending balance at March 31, 2026 was \$25,500 (December 31, 2025: \$(13,500), reflecting a Company receivable). Salios Group LLC has \$27,750 of advances similarly carried as not-yet-memorialized notes. CXO5 also has \$38,083 and Vista14 LLC has \$65,132 of pre-existing not-yet-memorialized advances carried in Accounts Payable; both have been classified within Related Party Payables for Balance Sheet presentation purposes.
- Notes Payable — Related Parties (current and long-term, before reclassification of \$25,500 CXO5 and \$27,750 Salios not-yet-memorialized items) totaled \$805,398 at March 31, 2026 (face value), compared with \$779,898 at December 31, 2025.
- Accrued Interest — Related Parties totaled \$173,711 at March 31, 2026 (December 31, 2025: \$162,173). Interest expense on related-party notes for the three months ended March 31, 2026 was \$11,538 (Q1 2025: \$11,538), recorded via journal entry dated March 31, 2026.
- Operation Management (rent and shared services from CXO5 Partners LLC) was \$12,000 for the three months ended March 31, 2026 (Q1 2025: \$12,000), comprising three monthly bills of \$4,000 each.
- Advertising and marketing services from Vista14, LLC totaled \$7,500 for the three months ended March 31, 2026 (Q1 2025: \$7,500), comprising three monthly bills of \$2,500 each.
- Related Party IT Services revenue (from ShotPro Holdings LLC, a related-party 50% owned by an officer) was \$0 for the three months ended March 31, 2026 (Q1 2025: \$0). The Company did not record Related Party IT Services revenue during the three months ended March 31, 2026.
- Related Party Receivables were \$23,444 at March 31, 2026 (December 31, 2025: \$23,444, unchanged).

## NOTE 5 — DEVELOPED SOFTWARE, NET

Developed Software is amortized on a straight-line basis over its estimated five-year useful life. Developed Software activity for the three months ended March 31, 2026:

	<u>March 31, 2026</u>	<u>December 31, 2025</u>
Investments in proprietary technology platform	\$2,287,116	\$2,287,116
Less: Accumulated amortization	(1,902,435)	(1,822,356)
<b>Total Developed Software, net</b>	<b><u>\$384,681</u></b>	<b><u>\$464,760</u></b>

Amortization expense for the three months ended March 31, 2026 was \$80,079 (Q1 2025: \$110,950). Software in Development at March 31, 2026 was \$79,814 (December 31, 2025: \$79,814, unchanged). No additional capitalized software costs were placed in service or impaired during the three months ended March 31, 2026.

## NOTE 6 — NOTES PAYABLE

Third-party notes payable outstanding at March 31, 2026 are presented at face value, with unamortized debt discounts of \$112,704 (current) and \$75,703 (long-term). Refer to Note 9 to the Company's 2025 Annual Report for the complete listing of outstanding notes and their conversion terms; there were no new third-party note issuances during the three months ended March 31, 2026 except as noted below.

### Notes Maturing or Defaulting During Q1 2026:

- Chris Kellogg note (February 10, 2025; \$50,000 principal, 6% interest). This note matured on February 10, 2026 and was not repaid. Accordingly, the Company is in default on this note as of March 31, 2026. The note has been reclassified from current Notes Payable to current Notes Payable (in default) consistent with the Company's presentation of defaulted notes in the 2025 Annual Report.
- Other previously-disclosed notes in default (Everett Dickson \$477,728, Chris Kellogg \$350,000, Thomas Barowsky \$25,000, Chalen Enterprises \$100,000, Kenneth Baye \$50,000, Jerry James \$50,000) remained in default at March 31, 2026. The Company is engaged in informal discussions with affected noteholders regarding extension or restructuring; no formal waivers or extensions have been executed.

Accrued interest — third-party notes payable was \$358,006 at March 31, 2026 (December 31, 2025: \$325,522). Total interest expense on third-party notes payable for the three months ended March 31, 2026 was \$34,024 (Q1 2025: \$79,609), comprising \$31,744 of stated interest accrual recorded via journal entry dated March 31, 2026 and \$2,280 of debt discount amortization (Q1 2025: estimated debt discount amortization of approximately \$75,000; the prior-period figure was substantially higher because much of the historical debt discount has now been amortized). The Q1 2026 debt discount amortization journal entry also increased the Long-Term Debt Discount balance by \$1,540, reflecting a re-cast of the discount amortization schedule by the Company's valuation specialist (Doty/Scott Enterprises, Inc.) currently in progress; the schedule will be finalized in connection with the 2025 audit.

## NOTE 7 — SHORT-TERM LOANS

Short-term loans were \$50,000 at March 31, 2026 and December 31, 2025, consisting solely of a \$50,000 short-term loan from Kenneth Baye dated July 21, 2024 (10% interest), which matured on July 21, 2025 and remains in default as of March 31, 2026. Accrued interest — short-term loans was \$11,477 at March 31, 2026 (December 31, 2025: \$11,477, unchanged). The Company did not record additional interest expense on short-term loans during the three months ended March 31, 2026 (Q1 2025: \$2,466 estimated); the Company has not, since the original maturity date, executed amendments addressing accrual rates during the default period. Interest accrual practice during the default period is subject to revision upon completion of the 2025 audit.

## NOTE 8 — REVOLVING LINE OF CREDIT

On August 29, 2022, the Company entered into a \$2,000,000 revolving line of credit (“LOC”) agreement with Celia Holdings (NA), Inc. (the “Lender”) at 7% per annum interest. The LOC matures on August 29, 2027 and contains affirmative and negative covenants. Draw-downs totaling \$2,000,000 were completed by January 2023; no additional draw-downs occurred during the three months ended March 31, 2026.

As of March 31, 2026, the LOC outstanding principal was \$2,000,000, presented net of unamortized debt discount of \$311,856 (resulting in net carrying value of \$1,688,144). The fair value of the embedded conversion-feature derivative was \$392,676 at March 31, 2026 (unchanged from December 31, 2025, pending revaluation upon completion of the 2025 audit). Accrued interest on the LOC was \$485,616 at March 31, 2026 (December 31, 2025: \$451,095). Interest expense on the LOC for the three months ended March 31, 2026 was \$34,521 (Q1 2025: \$34,521). LOC debt discount amortization was \$0 during Q1 2026 (Q1 2025: \$0), as the discount has been fully amortized for purposes of interim presentation.

Default Status. The Company remains in default under the LOC as a result of incurring additional indebtedness in excess of the \$100,000 Permitted Indebtedness Threshold (Default since 2023, as disclosed in the 2025 Annual Report). The Lender has not, as of the date of this report, exercised acceleration or termination remedies; no formal waiver has been received. Accordingly, the entire net balance of \$1,688,144 is classified as a current liability.

## NOTE 9 — COMMITMENTS AND CONTINGENCIES

### Pending Legal Proceedings:

- On July 7, 2023, the Company was sued by a service provider in a breach-of-contract dispute demanding payment of \$9,067 for services provided in November 2022. The matter will be resolved when the Company is in a cash position to provide adequate resolution. As of March 31, 2026, no payments have been made. Accrued interest of \$3,517 related to this matter is included in Accrued Interest — Other. (No change from 2025 Annual Report.)
- On September 6, 2023, the Company was sued by a service provider in a breach-of-contract dispute demanding payment of \$25,000 for services provided June through August 2022. The Company paid \$4,000 against the amount due during 2024. The balance remaining as of March 31, 2026 is \$21,000. Accrued interest of \$1,600 related to this matter is included in Accrued Interest — Other. (No change from 2025 Annual Report.)

### Material Contractual Commitments:

- Midwest Communications, Inc. — Facility and Use Agreement at \$10,000 per month for radio production at 504 Rosedale Ave, Nashville, TN. The initial three-month term commenced August 1, 2025 and continued through the three months ended March 31, 2026 under successive month-to-month extensions pending finalization of the potential 12-month extension.
- Local Radio Networks, Inc. (“LRN”) — Affiliate and Distribution Service Agreement commencing December 1, 2025 through November 30, 2026, with automatic annual renewal thereafter. The Company’s base package includes 15 affiliated stations; additional stations are charged at \$100 per station per month.
- SonicBids, LLC — Non-binding asset acquisition term sheet dated September 25, 2025. Negotiations remain ongoing as of the date of this report; the accounting treatment is not complete. See the 2025 Annual Report Note 12 and Note 17 for additional terms.
- Sunflower Feature Film Project — \$25,000 investment made in 2025; no additional contractual obligation.

## NOTE 10 — DERIVATIVE LIABILITIES

Derivative liabilities arise from the embedded conversion features in certain convertible notes payable and the Revolving Line of Credit and are classified as Level 3 of the fair value hierarchy. Pending revaluation by a qualified specialist in connection with the 2025 audit (in progress) and the Q1 2026

reporting period, the Company has carried the derivative liability balances forward at their December 31, 2025 amounts. Management does not believe that revaluation as of March 31, 2026 would result in a materially different balance for purposes of these interim financial statements.

	<b>March 31, 2026</b>	<b>December 31, 2025</b>
LOC — Derivative (Level 3)	\$392,676	\$392,676
Convertible Notes — Derivative (Level 3)	351,069	351,069
<b>Total Derivative Liability</b>	<b>\$743,745</b>	<b>\$743,745</b>

## **NOTE 11 — SHAREHOLDERS' EQUITY (DEFICIT)**

Common Stock. 750,000,000 shares authorized at \$0.00001 par value; one vote per share. 124,639,472 shares were issued and outstanding as of March 31, 2026 and December 31, 2025. No new shares of common stock were issued or cancelled during the three months ended March 31, 2026.

Class A Preferred Stock. 40,000,000 shares authorized at \$0.00001 par; 36,412,790 shares issued and outstanding at March 31, 2026 and December 31, 2025. No new shares of Class A Preferred Stock were issued or cancelled during the three months ended March 31, 2026. See Note 15 to the 2025 Annual Report for a full description of rights and preferences.

Class AA, B, and C Preferred Stock. Authorized but unissued at March 31, 2026 and December 31, 2025.

## **NOTE 12 — SEGMENT REPORTING**

The Company manages its operations as a single operating segment focused on offering customers an integrated suite of software and services to develop fan engagement with emerging artists, mid-sized venues, and global brands. The Chief Executive Officer serves as the chief operating decision maker (CODM) and manages and allocates resources at the corporate level. Revenue is disaggregated by product offering on the Statements of Operations.

## **NOTE 13 — SUBSEQUENT EVENTS**

In accordance with ASC 855-10, management has performed an evaluation of subsequent events through May 13, 2026 (the date these interim financial statements were available to be issued) and has identified the following material events:

- **Memorialization of Esroh Equity Advances.** On March 31, 2026, the Company and Esroh Equity LLC memorialized the aggregate 2025 and early-2026 operating advances of \$1,313,600 as a related-party promissory note. The note is reflected in Related Party Payables in the accompanying Balance Sheet as of March 31, 2026. See Note 2(B) and Note 4.
- **Continuing Debt Defaults.** The Company remains in default on its Revolving Line of Credit with Celia Holdings (NA), Inc., on multiple third-party notes (Everett Dickson, Chris Kellogg, Thomas Barowsky, Chalen Enterprises, Kenneth Baye, Jerry James), on the Kenneth Baye short-term loan, and on certain related-party notes payable (CXO5, Esroh Equity, Salios, Shadow Foxtrot, Vista 14). The Company continues to negotiate with affected creditors but has not received formal waivers or executed extension agreements.
- **SonicBids Asset Acquisition Negotiation.** The Company continues to advance the non-binding term sheet to acquire substantially all assets of SonicBids, LLC, originally dated September 25, 2025. No definitive agreement had been executed as of the date of this report. Closing remains subject to satisfactory due diligence and finalization of definitive transaction documents.
- **2025 Audit.** The Company's 2025 audit by Astra Audit & Advisory, LLC has not yet commenced as of the date of this report. Management anticipates that audit adjustments could be material; comparative balances presented herein may require revision upon audit completion. The Company is actively working with management and the auditor to schedule the 2025 audit fieldwork.
- **No other material subsequent events** have been identified through the date these interim financial statements were available to be issued.

*End of Notes to the Interim Financial Statements*