

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

SPO GLOBAL INC.

6343 All American Blvd,
Orlando, FL 32810

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:

1,582,973,447 as of March 31, 2026

1,582,973,447 as of December 31, 2025

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 Control¹ of the company has occurred over this reporting period:

Yes: No:

In May 2025, DB Capital M&A LLC. entered into a Share Purchase Agreement to sell its entire control block of SPO Global Inc. (the “Company”) to Carolina Chacon Contreras. The transaction, which included all rights, title, and interest held by DB Capital M&A LLC in the Company’s authorized control block, free of liens or encumbrances, was fully executed by early September 2025. Following submission of the required Change of Control application to OTC Markets Group, approval was granted in mid-October 2025. Upon this approval, the transfer of the control block from DB Capital M&A LLC to Carolina Contreras Chacon became fully effective, and Ms. Contreras Chacon assumed beneficial ownership and corporate control of SPO Global Inc.

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

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

*Applied DNA Systems, Inc. 1981-November 1994
Nu-Tech Bio-Med , Inc. November 1994- December 1998
United Diagnostics, Inc. December 1998-May 2005
SPO Medical, Inc. May2005-October 2013
SPO Global Inc. October 2013- Present*

Current State and Date of Incorporation or Registration: *Florida*
Standing in this jurisdiction: (e.g. active, default, inactive): *Active*

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

None

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

None

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

On September 28, 2024, the Company acquired Allure Marble and Stone

The address(es) of the issuer's principal executive office:

*6343 All American Blvd
Orlando, FL 32810*

The address(es) of the issuer's principal place of business:

Check if principal executive office and principal place of business are the same address:

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

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: EQ Shareowner Services (Equiniti)

Phone 1-800-401-1957

Email: EQmergerteam@equiniti.com

Address: 1110 Centre Pointe Curve,

Mendota Heights, MN 55120

Publicly Quoted or Traded Securities:

Trading symbol:	SPOM		
Exact title and class of securities outstanding:	Common		
CUSIP:	78468T 107		
Par or stated value:	\$.001		
Total shares authorized:	1,669,000,000	as of date:	March 31, 2026
Total shares outstanding:	1,582,973,447	as of date:	March 31, 2026
Total number of shareholders of record:	58	as of date:	March 31, 2026

Other classes of authorized or outstanding equity securities:

Trading symbol:	N/A		
Exact title and class of securities outstanding:	Preferred Stock Class A	CUSIP:	
Par or stated value:	\$.001		
Total shares authorized:	1,000,000	as of date:	March 31, 2026
Total shares outstanding:	1,000,000	as of date:	March 31, 2026

Security Description:

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

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

One share yields one vote, eligible for dividends

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

Each share of the preferred shares are convertible into 500 common shares and maintain voting rights as such.

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

None

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

None

3) Issuance History

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End:			*Right-click the rows below and select "Insert" to add rows as oth givingneeded.						
<u>Opening Balance</u>									
Date <u>12/31/23</u>	Common: 472,973,447 Preferred A : 0 Preferred B: 0								
Date of Transaction	Transaction type (e.g. new issuance, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (share) at Issuance	Were the shares issued at to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

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8/28/24	Issuance	350,000,000	Common	.001	No	DB Capital M & A, LLC – Daniel Sobolewski	Purchase of Company	Restricted	4a1
08/30/24	Issuance	40,000,000	Common	.001	No	Dehua Yin	Services	Restricted	4a1
08/30/24	Issuance	40,000,000	Common	.001	No	Tyrus Young	Services	Restricted	4a1
08/30/24	Issuance	30,000,000	Common	.001	No	Dongming Zhao	Services	Restricted	4a1
08/30/24	Issuance	10,000,000	Common	.001	No	Tong Wang	Services	Restricted	4a1
08/30/24	Issuance	20,000,000	Common	.001	No	Martin Zachary Schaap	Services	Restricted	4a1
08/30/24	Issuance	30,000,000	Common	.001	No	Rujie Zhang	Services	Restricted	4a1
08/30/24	Issuance	30,000,000	Common	.001	No	Linin Chen	Services	Restricted	4a1
9/03/24	Issuance	50,000,000	Common	.001	No	Meihua Xu	Services	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	.001	No	Lianglian Peng	Services	Restricted	Sec. 4a1
9/03/24	Issuance	10,000,000	Common	.001	No	Dehua Yin	Services	Restricted	Sec. 4a1
9/03/24	Issuance	20,000,000	Common	.001	No	Dongming Zhao	Services	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	.001	No	Daniel Sobolewski	Purchase of Company	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	.001	No	Kyle Atkinson	Services	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	.001	No	Rishel Jimenez	Purchase of Company	Restricted	Sec. 4a1
10/08/24	Issuance	50,000,000	Common	.001	No	Yaxiong Zhang	Services	Restricted	Sec. 4a1
10/08/24	Issuance	25,000,000	Common	.001	No	Pedro Botta	Services	Restricted	Sec. 4a1
10/08/24	Issuance	25,000,000	Common	.001	No	Anthony DiGiacomo	Services	Restricted	Sec. 4a1
11/14/24	Issuance	80,000,000	Common	.001	No	MSB Management, LLC Jonathan Blumenthal	Debt reduction	Restricted	Sec. 4a1
11/24/24	Issuance	1,000,000	Preferred	.001	No	DB Capital (Daniel Sobolewski)	Acquisition		
02/04/25	Issuance	50,000,000	Common	.001	No	Dongmei Zhou	Services	Restricted	Sec. 4a1

02/04/25	Issuance	50,000,000	Common	.001	No	Wang Xu	Services	Restricted	Sec. 4a1
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date 03/31/26 Common: 1,582,973,447 Preferred: 1,000,000									

B. Promissory and Convertible Notes

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

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

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Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting/investment control disclosed)	Reason for Issuance (e.g. Loan, Services, etc)
August 12, 2021	147,000	100,000	47,000	8/4/2022	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan blumental)	Loan
November 5, 2021	8,678	6,000	2,678	8/4/2022	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan blumental)	Loan
November 8, 2021	49,149	34,000	15,149	8/4/2022	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
November 17, 2021	14,431	10,000	4,431	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
February 22, 2022	11,329	8,000	3,329	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
March 29, 2022	14,064	10,000	4,064	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
April 7, 2022	7,019	5,000	2,019	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
March 13, 2022	8,465	6,000	2,465	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
June 2, 2022	15,272	11,000	4,272	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
July 25, 2022	8,242	6,000	2,242	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
August 15, 2022	2,736	2,000	736	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
October 4, 2022	4,739	3,500	1,239	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
November 21, 2022	6,703	5,000	1,703	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
December 12, 2023	12,333	10,000	2,333	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
February 9, 2023	6,592	5,000	1,592	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
March 9, 2023	10,484	8,000	2,484	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
March 16, 2023	7,852	6,000	1,852	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
March 20, 2023	7,845	6,000	1,845	8/4/2023	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
April 20, 2024	23,944	20,000	3,944	8/4/2024	10% interest; Conversion @ \$.02	MSB Management, LLC (Jonathan	Loan
November 14, 2024	(71,101)	(62,400)	(8,701)			MSB Management, LLC (Jonathan	
Total	295,775	199,100	96,675				

On August 4, 2021, the Company signed a Convertible Note with MSB Management, LLC (Jonathan Blumenthal), for a Convertible Note for a total investment of \$500,000. Through March 31, 2026, the Company has been advanced a total of \$ 261,500, with total accrued interest of \$ 96,675. On November 14, 2024, the principal was reduced by \$62,400 with the issuance of 80,000,000 shares of the Company's Common Stock, for a total amount owed to MSB Management LLC to \$ 286,710..

4) Issuer's Business, Products and Services

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

SPOM's primary activities include the development and structuring of climate-related projects, emphasizing carbon capture and offsetting mechanisms. Each initiative is designed following internationally recognized verification and governance standards to ensure: - Transparency and traceability; - Compliance with ESG principles; and - Alignment with sustainable finance frameworks. As the Company's operations evolve, it will provide updated disclosures describing specific projects, partnerships, and methodologies through subsequent OTC filings and public statements.

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

None at this time

- C. Describe the issuers' principal products or services.

Service and analysis

5) Issuer's Facilities

- If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

Currently restructuring

6) Officers, Directors, and Control Persons

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Jessica Flores Escobar	CEO	Madrid, Spain				
Carolina Chacon Contreras	Controller	Madrid, Spain	1,000,000	Preferred	100.00%	

The above control persons will be changed to the new Controlling interests will be updated following the official change in control which will be done shortly after the filing of this report.

.Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

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

NONE

7) Third Party Service Providers

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

Securities Counsel

Name: Donald Keer

Firm:

Address 1: 3663 Greenwood Circle

Address 2: Chalfont, PA 18914

Phone: 215-962-9378
Email:

Accountant or Auditor

Name: GK Reincke
Firm: Torreon Financial Services, Inc
Address 1: 90 W. Calle de Las Tiendas, #200
Address 2: Green Valley, AZ 85614
Phone: 727-470-8684
Email: factsco@gmail.com

Other Service Providers

None

8) Financial Statements

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

Name: **GK Reincke**
Title: **Consultant**
Relationship to Issuer: **Vendor**

B The following financial statements were prepared in accordance with:

IFRS
 U.S. GAAP

C The following financial statements were prepared by (name of individual)²:

Name: **GK Reincke**
Title: **Consultant**
Relationship to Issuer: **Vendor**

Describe the qualifications of the person or persons who prepared the financial statements:

Business entrepreneur with Professional staff possessing over 19 years of OTC reporting experience.

The following financial statements are presented as part of this submission

- a. Balance Sheet; As of March 31, 2026, and December 31, 2025
- b. Statement of Income; for the three months ended March 31, 2026 and 2025
- c. Statement of Cash Flows: for the three months ended March 31, 2026 and 2025
- d. Statement of Changes in Shareholders' Equity for the period December 31, 2023, through March 31, 2026
- e. Notes to the Financial Statements

9) Issuer Certification

Principal Executive Officer:

I, Jessica Flores Escobar, certify that:

1. I have reviewed this Quarterly disclosure statement of SPO GLOBAL 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 13, 2026

/s/ Jessica Flores Escobar
Jessica Flores Escobar, CEO

Principal Financial Officer:

I, Carolina Chacon Contreras certify that:

1. I have reviewed this Quarterly disclosure statement of SPO GLOBAL 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 13, 2026

/s/ Carolina Chacon Contreras
Carolina Chacon Contreras, Controller

**SPO GLOBAL
BALANCE SHEETS
(Unaudited)**

	March 31, 2026 (Unaudited)	December 31, 2025 (Unaudited)
ASSETS		
Current assets		
Cash and Cash Equivalents	\$ 0	\$ 0
Accounts Receivables	0	0
Inventory	0	0
Total current assets	<u>0</u>	<u>0</u>
Total Assets	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable	\$ 0	\$ 0
Shareholder Advances	15,859	0
Convertible Notes	295,775	290,767
Total current liabilities	<u>311,634</u>	<u>290,767</u>
Notes payable to shareholder	<u>0</u>	<u>0</u>
Total Liabilities	<u><u>311,634</u></u>	<u><u>290,767</u></u>
Stockholders' equity (deficit)		
Preferred stock, \$0.001 par value; , 1,000,000 shares authorized,1,000,000 and 1,000,000 shares issued and outstanding at March 31, 2026 and December 31, 2025, respectively	1,000	1,000
Common stock, \$0.001 par value; , 699,000,000 shares authorized,1,582,973,447 and 1,582,973,447 shares issued and outstanding at March 31, 2026 and December 31, 2025, respectively	1,582,973	1,582,973
Additional paid-in capital	24,311,323	24,311,323
Accumulated deficit	(26,206,930)	(26,186,063)
Total stockholders' (deficit)	<u>(311,634)</u>	<u>(290,767)</u>
Total Liabilities and Stockholders' Equity	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The accompanying Notes to the Financial Statements is an integral part of these financial statements

SPO GLOBAL INC
STATEMENTS OF INCOME
(Unaudited)

	For the Three Months Ended March 31,	
	2026	2025
Revenue	\$ 0	\$ 243,358
Cost of Goods Sold	0	69,048
Total Gross Profit	0	174,310
General & Administrative	15,859	84,148
Net Operating Income	(15,859)	90,162
Other Income (Expense)		
Interest expense	(5,008)	(4,994)
Total Other Income (Expense)	(5,008)	(4,994)
NET INCOME	\$ (20,867)	\$ 85,168

The accompanying Notes to the Financial Statements is an integral part of these financial statements

SPO GLOBAL INC.
STATEMENT OF CASH FLOWS
(Unaudited)

	For the Three Months Ended March 31,	
	2026	2025
Cash flows from operations		
Net Income(loss)	\$ (20,867)	\$ 85,168
Adjustments to reconcile net income to cash		
Accounts Receivable	0	(2,500)
Inventory	0	(1,081)
Accounts Payable	0	49
Salary Payable	0	0
Shareholder Advances	15,859	(66,497)
Accrued interest expense	5,008	4,948
Net cash provided by(used) operating activities	0	20,087
Cash flows from investing activities		
	0	0
Net cash flow from investing activities	0	0
Cash flows from financing activities		
Proceeds from Convertible Notes	0	(18,496)
Net cash provided (used) by financing activities	0	(18,496)
Net Increase (Decrease) in cash	0	1,591
Cash, Beginning of Period	0	15,631
Cash, End of Period	\$ 0	\$ 17,222

The accompanying Notes to the Financial Statements is an integral part of these financial statements

SPO GLOBAL, INC
STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY

	Common Stock		Preferred Stock		Additional Paid in Capital	Accumulated Deficit	Total Stockholder's Equity
	Shares	Par Value	Shares	Par Value			
Balance - December 31, 2023	452,973,447	\$ 452,973	0	\$ 0	\$ 24,976,134	\$ (19,193,527)	\$ 6,235,580
Shares issued for Services	500,000,000	500,000					500,000
Shares issued for corporate restructure	450,000,000	450,000	1,000,000	1,000	(451,000)		0
Shares issued for devt reduction	80,000,000	80,000					80,000
Discontinued Lab adjustment					(296,625)		(296,625)
Acquisition of Allure Marble & Stone					82,814		82,814
Net Profit or Loss						(6,788,245)	(6,788,245)
Balance - December 31, 2024	1,482,973,447	\$ 1,482,973	1,000,000	\$ 1,000	\$ 24,311,323	\$ (25,981,772)	\$ (186,476)
Prior period adjustment						(18,496)	(18,496)
Stock issued for services	100,000,000	100,000					100,000
Net Profit or Loss						(185,795)	(185,795)
Balance - December 31, 2025	1,582,973,447	\$ 1,582,973	1,000,000	\$ 1,000	\$ 24,311,323	\$ (26,186,063)	\$ (290,767)
Net Profit or Loss						(20,867)	(20,867)
Balance - March 31, 2026	1,582,973,447	\$ 1,582,973	1,000,000	\$ 1,000	\$ 24,311,323	\$ (26,206,930)	\$ (311,634)

The accompanying Notes to the Financial Statements is an integral part of these financial statements

SPO GLOBAL, INC.

NOTES TO FINANCIALS

March 31, 2026

NOTE 1 GENERAL

On October 3, 2018, Wine on Tap, Inc., a wholly owned subsidiary of SPO GLOBAL, INC. acquired specific assets of Wine Stream Inc., including key personnel and intellectual property, licensing and franchise rights. The acquisition excludes Wine Stream Inc.'s current Florida operations but includes the remaining 49 States.

As part of the acquisition, the Company agreed to issue 10,000,000 shares of common stock upon the closing of the transaction, 10,000,000 shares after 90 days, and 10,000,000 after the completion of the first facility. As of September 30, 2019, 10,000,000 Shares were issued pursuant to the agreement. The Company also assumed \$ 657,327 of debt.

On February 14, 2020, Wine Stream and SPO Global terminated their agreement and the Parties agreed that SPO Global shall cancel the issuance of the 14,550,000 shares of SPO Global common stock issued to Vino Alla Spino LLC and 4,850,000 shares of SPO Global common stock issued to La Vida Dolce LLC. Wine Stream also assumed \$517,517 of SPO Global's debt.

Mr. Boscaino resigned on February 17, 2020, from all positions. Mr. Jannoun resigned as of February 23, 2020.

On February 19, 2020, SPO Global completed a reverse merger with Gerpang Healthcare Group ((www.gerpanghealthcare.com) ("Gerpang") in which SPO Global issued 160,000,000 of restricted common stock of SPO Global in exchange for 100% of the assets of Gerpang so that Gerpang controlled SPO Global upon closing of the merger. The closing occurred February 20, 2020.

Effective October 1, 2023, Gerpang Healthcare Group requested to be allowed to reverse the merger with SPO Global and no longer supplied information regarding financial information and statements to be included in these financial statements. During the first quarter of 2024, the Board of Directors authorized the removal of all assets and liabilities associated with those operations.

The Company is Incorporated under the laws of the State of Florida.

NOTE 2 GOING CONCERN

The Company's ability to continue operating as a "going concern" is dependent on its ability to increase revenues and raise sufficient additional working capital. These matters raise substantial doubt about the Company's ability to continue as a going concern. The financial statements have been prepared on a going concern basis, which contemplates realization of assets and liquidation of liabilities in the ordinary course of business. The Company plans to raise additional capital as needed. There can be no assurance that this capital will be available and if it is not, the Company may be forced to substantially curtail or cease operations. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 3 SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation:

The consolidated financial statements include the accounts of SPO and its subsidiaries.

All material inter-company accounts and transactions have been eliminated in consolidation.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimated. Financial Statements in U.S. dollars: The reporting currency of the Company is the U.S. dollar ("dollar"). The dollar is the functional currency of the Company and the Company's U.S. subsidiary. The financial statements of the non-U.S. subsidiaries are translated to U.S. dollars using the methods mandated by ASC 830.

Cash and Cash Equivalents:

The Company considers all highly liquid investments originally purchased with maturities of three months or less to be cash equivalents.

Revenue Recognition:

The Company recognizes revenues when persuasive evidence of an arrangement exists, delivery has occurred or services rendered, the sales price or fee is fixed or determinable, and collectability is reasonably assured.

Research and Development Costs:

Research and development costs are charged to expenses as incurred. The Company's research and development efforts were performed by the Company's former subsidiary, Reflective Solutions Bulgaria Ltd. In June 2018, the subsidiary was closed and future research and development efforts will be performed by outside consultants.

Income Taxes:

The Company accounts for income taxes in accordance with ASC 740-10, "Accounting for Income Taxes" This statement prescribes the use of the liability method whereby deferred tax assets and liability account balances are determined based on differences between financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. The Company provides a valuation allowance, if necessary, to reduce deferred tax assets to their estimated realizable value.

Fair Value of Financial Instruments:

ASC 820, "Fair Value Measurements and Disclosures", defines fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the Company uses various valuation approaches. ASC 820 establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The fair value hierarchy also requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. As a basis for considering such assumptions, ASC 820 establishes a three-tier value hierarchy, which prioritizes the inputs used in the valuation methodologies in measuring fair value:

Level 1 - Valuations based on quoted prices in active markets for identical assets that the Company has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant

degree of judgment.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Level 2 - Valuations based on one or more quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The fair value of the derivative liabilities are valued based on level 2 of the hierarchy. The carrying amounts of

cash and cash equivalents, short-term loans, and accounts payable approximate their fair value due to the short-term maturities of such instruments.

The carrying amounts of long-term notes payable received in cash are reported at their original

amounts. NOTE 4 CAPITAL TRANSACTIONS

Preferred A Shares: On February 19, 2020, Dr. Fengyou Lu acquired the Series A Preferred Stock from Winestream Inc. for shares.

Preferred B Shares: On April 25, 2016, the Company sold 10,000 Convertible Preferred B shares for \$10,000. On May 11, 2016, the Company sold 5,000 Convertible Preferred B Shares for \$ 5,000 and on July 28, 2016, the Company sold 2,500 Convertible Preferred B Shares for \$ 2,500. All Preferred B Shares sold in 2016 were acquired by Gold Coast Capital.

Axiom Financial Inc. acquired all Preferred B Shares from Gold Coast Capital in January 2020 and canceled those shares on February 19, 2020,

On July 25, 2018, the Company effected a 1000:1 reverse stock split of the Company's common stock. The Shares outstanding after the reverse stock split was reduced from 4,995,565,708 to 4,995,566. On November 7, 2018, pursuant to an action with the State of Delaware, the authorized shares have been reduced from 5,000,000,000 to 400,000,000.

Blackbridge Capital Growth Fund, LLC and the Company reached a settlement agreement regarding all debt held by Blackbridge Capital and Blackbridge Capital Growth Fund, LP. Under the terms of the settlement, the Company issued 2,000,000 shares to Blackbridge in return for cancellation of all Company debt held by Blackbridge.

EROP Capital LLC cancelled \$ 456,656 in principal amount of the convertible notes it held in SPO Global and converted a total of \$721,585 of debt into 10,912,578 shares of SPO Global common stock.

The Saeb M Jannoun Revocable Trust converted a total of \$268,384.20 of debt issued by SPO Global into 4,606,115 shares of SPO Global common stock.

Trendix Enterprises converted a total of \$304,089.08 of SPO Global debt into 4,678,627 shares of SPO Global common stock.

Axiom Financial, Inc. in January 2020 acquired the 17,500 Series B Preferred stock held by Gold Coast Capital for cash consideration. As part of the transaction, Axiom Financial converted a total of \$19,478.75 of SPO Global debt into 349,513 shares of SPO Global common stock.

During the year ended December 31, 2021, Bluelife converted its debt from the Company through the issuance of 40,000,000 shares alleviating itself of \$300,608 of payables. During the year ended December 31, 2022, Bluelife converted interest from debt resulting in the issuance of 53,000,000 shares representing \$8,600 of interest accrued.

NOTE 5 CONVERTIBLE NOTES

On August 4, 2021, the Company signed a Convertible Note agreement with MSB Management, LLC, in which the lender was to advance \$500,000 to the Company for operating funds of Canadian and US operations. The maturity date of the note was August 4, 2022. The terms of the note include interest to accrue at the rate of 10% per annum, and the conversion rate will be the lesser of \$0.02 or an equitable price adjusted for stock splits, stock dividends or rights offerings. As of March 31, 2026, the Company had received \$261,500 of the total advances. On November 14, 2024, the Company issued 80,000,000 shares of its Common Stock for the reduction in principal debt of \$62,400. Accrued interest as of March 31, 2026 totaled \$96,675,

NOTE 6 STOCKHOLDER'S EQUITY

Authorized Shares: The Company's Board of Directors is authorized to issue from time to time up to 2 million shares of preferred stock in one or more series, and to fix for each such series such voting power and such

designations, preferences, relative participating or other rights, redemption rights, conversion privileges and such qualifications or restrictions thereof as shall be adopted by the board and set forth in an amendment to the Company's Certificate of Incorporation. Unless a vote of any shareholders is required pursuant to the rights of the holders of preferred stock then outstanding, the board may from time to time increase or decrease (but not below the number of shares of such series outstanding) the number of shares of any series of Preferred Stock after the issuance of shares of that series.

On the April 26, 2016 the company applied to the State of Delaware to designate a Series B Convertible Preferred Stock and the amendment of the Amended and restated Certificate of Incorporation of the company that the total number of shares of all classes of stock that the company shall have the authority to issue is 300,000,000 of which 298,000,000 are shares of common stock, par value \$0.01 per share and 2,000,000 shares are Preferred Stock, par value \$0.01.

The Series B Convertible Preferred Stock shall consist of 1,000,000 shares. The Series B Convertible Preferred shall be senior to the common stock. Each share of Series B Convertible Preferred shall be convertible, at the option of the holder thereof, at any time after three (12) months from the date of issuance, however, the stock will be callable if it trades at \$1.00 or more for ten (10) consecutive days (the "Conversion Date") and will convert into a number of shares of fully paid and non-assessable shares of Common Stock based upon the price per share of the Common stock, determined based on the average of the closing bid price for the Company's common stock for each of the ten (10) consecutive trading days immediately prior to the date the holder gives notice to the Corporation of their intent to convert the Preferred, less a discount of fifty percent (50%) (the "Conversion Ratio").

On July 14, 2016 The State of Florida approved the amendment of the Amended and restated Certificate of Incorporation of the company that the total number of shares of all classes of stock that the company shall have the authority to issue is 750,000,000 of which 748,000,000 are shares of common stock, par value \$0.001.

On January 30, 2017 the State of Florida approved the amendment of the Amended and restated Certificate of Incorporation of the that the total number of shares of all classes of stock that the company shall have the authority to issue is 5,000,000,000 of which 4,998,000,000 are shares of common stock, par value \$0.001 per share and 2,000,000 shares are Preferred Stock, par value \$0.0001. All amounts based on the par value have been restated for this change in par value.

NOTE 7 INCOME TAXES

The net operating loss carryovers may be subject to limitations under Internal Revenue Code due to significant changes in the Company's ownership. The Company has provided a full valuation allowance against the full amount of the net operating loss benefit, since, in the opinion of management, based upon the earnings history of the Company it is more likely than not that the benefits will not be realized.

Management does not believe that the Company has any material uncertain tax positions requiring recognition or measurement in accordance with the provisions of ASC 740. The Company's policy is to record interest and penalties on uncertain tax positions, if any, as income tax expense. All tax years for the Company remain subject to future examinations by the applicable taxing authorities.

NOTE 8 COMMITMENTS AND CONTINGENCIES

The Company would like to disclose that the Company has reached an agreement and Settlement with Blue Life. This agreement hereby settles out all dealings and liabilities with Blue Life.

NOTE 9 DISCONTINUED OPERATIONS

At the beginning of the quarter ended June 30, 2025, the Company and Allure Marble & Stone decided that with a new management team being assembled with the pending merger, that operations with the Company would immediately cease. The loss of assets and liabilities associated with the company are shown as a loss on the current Statement of Income.

NOTE 10 SUBSEQUENT EVENTS

In accordance with FASB ASC Topic 855, Subsequent Events, the Company evaluates events and transactions that occur after the balance sheet date for potential recognition in the financial statements. The effects of all subsequent events that provide additional evidence of conditions that existed at the balance sheet date are recognized in the financial statements as of March 31, 2026. In preparing these financial statements, the Company evaluated the events and transactions that occurred through the date these financial statements were issued.

As of this report date, no events have occurred that would require disclosure in this report.