

## **COGNOGROUP, INC.**

123 Farmington Avenue Suite 252 Bristol, CT 06010  
(203) 364-4103  
<https://cognogroup.com/>  
[info@cognogroup.com](mailto:info@cognogroup.com)

# Quarterly Report

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

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

86,755,157 as of 05/20/2026 (*Current Reporting Period Date or More Recent Date*)

84,255,157 as of 12/31/2025 (*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<sup>4</sup> of the company has occurred during this reporting period:

Yes:  No:

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<sup>4</sup> "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

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

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

CognoGroup, Inc. (the "Company") was formed in July of 1958 as M.A. Notch Corporation. The Company concluded a reverse merger in March of 2008 and changed the name of the merged entity to Atlantic Energy Solutions, Inc. effective June 20, 2008. Subsequently, the Company filed Articles of Amendment in the State of Colorado to change its name to CognoGroup, Inc.

Current State and Date of Incorporation or Registration: Colorado, 12/31/2021

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

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

The Company was formed in California in 1958 and converted to a Colorado corporation in December 2021. On September 15, 2025, the Company filed Articles of Amendment in Colorado to change its name from Atlantic Energy Solutions, Inc. to CognoGroup, Inc.

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

None

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

On March 3, 2025, the Company entered into an Asset Purchase Agreement with Wizco Group, Inc. to acquire assets related to Ava, an AI-powered interview coaching platform. The Company issued 16,666,667 shares of common stock to Wizco stockholders and 20,000,000 shares of common stock under advisory services agreements. On September 15, 2025, the Company changed its name to CognoGroup, Inc.

On December 31, 2025, the Company separated from Nixxy, Inc. through an executed separation agreement. As part of the separation, 663,209 shares of Series A Preferred Stock were forfeited and cancelled, and certain assets and liabilities were transferred to the Company which were related to Nixxy's "Marketplace" line of business.

Address of the issuer's principal executive office:

123 Farmington Avenue  
Suite 252  
Bristol, CT 06010

Address of the issuer's principal place of business:

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

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

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

\_\_\_\_\_

**2) Security Information**

**Transfer Agent**

Name: American Stock Transfer & Trust Company  
Phone: 800-937-5449  
Email: [jlundberg@astfinancial.com](mailto:jlundberg@astfinancial.com)  
Address: 6201 15th avenue, Brooklyn NY, 11219

**Publicly Quoted or Traded Securities:**

*The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.*

Trading symbol:	<u>CGNO</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>048539100</u>	
Par or stated value	<u>\$0.0001</u>	
Total shares authorized:	<u>500,000,000</u>	as of date: <u>5/20/2026</u>
Total shares outstanding:	<u>86,755,157</u>	as of date: <u>5/20/2026</u>
Total number of shareholders of record:	<u>76</u>	as of date: <u>5/20/2026</u>

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

**Other classes of authorized or outstanding equity securities that do not have a trading symbol:**

*The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.*

Trading symbol:	N/A	
Exact title and class of securities outstanding:	Series A Preferred Stock	CUSIP: N/A
Par or stated value:	\$0.0001	
Total shares authorized:	1,000,000	as of date: <u>5/20/2026</u>
Total shares outstanding:	336,791	as of date: <u>5/20/2026</u>
Total number of shareholders of record:	<u>1</u>	as of date: <u>5/20/2026</u>

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

\_\_\_\_\_

### **Security Description:**

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

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

One for one voting rights on all common stock, entitled to dividends as determined by the board of directors.  
No Pre-emptive rights.

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

Series A Preferred Stock: Conversion: Each share of preferred stock is convertible into 1,000 shares of common stock.

Voting: The holder of each share of Series A Preferred Stock shall have the right to one vote for each share of Common Stock into which such Series A Preferred Stock could then be converted.

Dividend: Subject to the rights of any existing series of Preferred Stock or to the rights of any series of Preferred Stock, the holders of shares of Series A Preferred Stock shall be entitled to receive dividends, out of any assets legally available therefor, upon any payment of any dividend on the Common Stock of the Corporation, as and if declared by the Board of Directors, as if the Series A Preferred Stock had been converted into Common Stock.

Liquidation Preference: In the event of any liquidation, dissolution or winding up of the Corporation, either voluntary or involuntary, the holders of the Series A Preferred Stock shall be entitled to receive, prior and in preference to any distribution of any of the assets of the Corporation to the holders of Common Stock by reason of their ownership thereof, an amount per share equal to the price per share actually paid to the Corporation upon the initial issuance of the Series A Preferred Stock (each, the "the Original Issue Price") for each share of Series A Preferred Stock then held by them, plus declared but unpaid dividends.

No Redemption or Sinking Fund Provisions.

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

NA

**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.**

NA

### **3) Issuance History**

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

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

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

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date <u>12/31/2024</u> Common: <u>47,588,490</u> Preferred: <u>1,000,000</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to.  *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>03/03/2025</u>	<u>New Issuance</u>	<u>36,666,667</u>	<u>Common</u>	<u>\$0.0082</u>	<u>N/A</u>	<u>Wizco Group, Inc. / Amir Erez</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>NA</u>
<u>04/21/2026</u>	<u>New Issuance</u>	<u>2,500,000</u>	<u>Common</u>	<u>\$0.0200</u>	<u>N/A</u>	<u>Meyer and Associates / Benjamin Meyer</u>	<u>Financial consulting</u>	<u>Restricted</u>	<u>NA</u>
<u>12/31/2025</u>	<u>Cancellation</u>	<u>(663,209)</u>	<u>Preferred</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>Shares cancelled as a part of Nixxy separation</u>	<u>N/A</u>	<u>N/A</u>
Shares Outstanding on Date of This Report: Ending Balance: Date <u>05/20/2026</u> Common: <u>86,755,157</u> Preferred: <u>336,791</u>									

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

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

On March 3, 2025, the Company issued 16,666,667 shares of common stock to Wizco Group, Inc. stockholders as consideration for the Ava asset acquisition. Additionally, the Company issued 20,000,000 shares of common stock in the aggregate to Alon Ezer (10,000,000 shares) and Amir Erez (10,000,000 shares) under advisory services agreements in connection with the Ava acquisition. On December 31, 2025, in connection with the separation from Nixxy, Inc., 663,209 shares of Series A Preferred Stock were forfeited and cancelled.

**B. Convertible Debt**

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)  (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>5</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
1/30/2026	\$50,000	\$50,794	1/30/2027	The promissory notes include a most favored nation ("MFN") exchange right that allows the lender, at its option, to exchange the outstanding principal and accrued interest into securities issued by the Company in a subsequent financing if such financing contains terms that are more favorable than the terms of the promissory note.	0	NA	Miles Jennings & Evan Sohn	Loan
<b>Total Outstanding Balance:</b>		\$50,794		<b>Total Shares:</b>		0	NA	

<sup>5</sup> The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

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

In connection with the separation from Nixxy, Inc., the Company assumed a warrant liability related to an amendment with Montage Capital II, L.P. ("Montage"). The warrants entitle Montage to purchase common stock equal to 1.4% of the Company's fully diluted outstanding capital stock at \$0.01 per share, expiring October 19, 2032 (estimated at 5.9 million shares as of March 31, 2026). Upon the earlier of (i) October 19, 2026, (ii) a sale of substantially all Company assets or a merger where existing holders retain less than 50% voting control, (iii) a Change in Control, or (iv) dissolution or liquidation, the Company must, at the holder's request, repurchase all warrant rights for \$600,000 (the "Buyout Fee") (see Note 2). The warrant has been recorded as a liability on the combined balance sheet.

On January 30, 2026, the Board of Directors authorized the issuance of up to \$50,000 in promissory notes to fund immediate working capital requirements. Pursuant to this authorization, the Company issued a \$25,000 promissory note to Evan Sohn on January 30, 2026, and a \$25,000 promissory note to Miles Jennings on February 3, 2026 (collectively, the 'Notes'). Each note bears interest at 10% per annum and matures twelve months from its respective issuance date.

The Lenders, Miles Jennings and Evan Sohn, are officers and/or directors of the Company. Miles Jennings serves as Chief Executive Officer and Director, and Evan Sohn serves as a Director of the Company

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

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on [www.OTCMarkets.com](http://www.OTCMarkets.com).

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

CognoGroup, Inc. (formerly Atlantic Energy Solutions, Inc.) focuses on building and operating scalable digital platforms that expand human capability. These digital platforms are designed to support professional development, skills acquisition, and workforce participation. The Company participates in these services through the use of the Mediabistro, FindRoles, and Ava assets. On December 31, 2025, the Company was officially separated from Nixxy, Inc. through an executed separation agreement, and the Company became independent of Nixxy, Inc. Since the separation, the Company has concentrated its resources on developing its Mediabistro brand.

Mediabistro is a 25-year-old platform and recognized leader in media and creative career listings, content, and community, currently attracting approximately 250,000 unique visitors per month. While the Company acknowledges a challenging macro environment for hiring, particularly within traditional publishing and media, management believes there is strong market demand for opportunity-seeking within this industry. Management further believes it can meaningfully increase discovery, exposure, and revenue from Mediabistro's current operations through the implementation of modern technology for this trusted brand.

The Company is in the process of preparing its 2023, 2024, and 2025 audited financial statements, which are required in connection with a Form 10 registration statement to be filed with the U.S. Securities and Exchange Commission. The Company may require additional capitalization prior to the finalization of audited financial statements and before becoming an SEC reporting company, given the additional administrative and legal processes that such status requires. The Company has not committed to a specific timeline for the filing of its Form 10 registration statement.

Longer term, the Company intends to apply for listing on the OTCQB Market upon satisfaction of applicable eligibility requirements, including the availability of audited financial statements and the filing of a Form 10 registration statement, at such time as management deems prudent.

The Company has appointed Miles Jennings as its Chief Executive Officer and Director, and has filed his employment agreement. Mr. Jennings has a background in online marketing, recruitment technology, and compliance and general regulatory matters pertaining to publicly listed companies. Mr. Jennings is currently the sole employee of the Company, which operates through a network of independent contractors. Evan Sohn, an executive with experience in sales and marketing, capital formation, and mergers and acquisitions, serves as an additional Director in an independent capacity.

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

N/A

C. Describe the issuers' principal products or services.

The Company's principal platform is Mediabistro, a job board and content platform serving media and creative professionals. Mediabistro offers employer job listings, subscription-based career resources, and hiring tools. The Company also holds the FindRoles and Ava assets. FindRoles is a job discovery platform, and Ava is an AI-powered interview coaching platform that provides personalized insights, performance analytics, and tailored action plans. The Company additionally operates other social media related assets that are in development. Following the separation from Nixxy, Inc., the Company's near-term operational focus and resources are directed toward Mediabistro.

**5) Issuer's Facilities**

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

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

The Company maintains its principal mailing office at 123 Farmington Avenue, Suite 252, Bristol, CT 06010.

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

<b>Individual Name</b> (First, Last) or <b>Entity Name</b> (Include names of control person(s) if a corporate entity)	<b>Position/Company</b> <b>Affiliation</b> (ex: CEO, 5% Control person)	<b>City and State</b> (Include Country if outside U.S.)	<b>Number of</b> <b>Shares</b> <b>Owned</b> (List common, preferred, warrants and options separately)	<b>Class of</b> <b>Shares</b> <b>Owned</b>	<b>Percentage of</b> <b>Class of</b> <b>Shares</b> <b>Owned</b> (undiluted)
Miles Jennings	CEO, Director	Bristol, CT	See footnote	Series A Preferred	
Evan Sohn	Director	Englewood, NJ	See footnote	Series A Preferred	
Nixxy, Inc., Michael Schmidt, CEO	5% or greater holder	New York, NY	336,791	Series A Preferred	Nixxy, Inc. is a publicly traded company that retains a minority interest in the Company following the December 31, 2025 separation.
<u>WIZCO GROUP INC/ ALON EZER</u>	5% or greater holder	New York, NY	16,666,667	Common	19.2%
<u>ALON EZER</u>	5% or greater holder	Tel Aviv-Jaffa, Israel	10,000,000	Common	11.5%

<u>AMIR EREZ</u>	5% or greater holder	Tel Aviv-Jaffa, Israel	10,000,000	Common	11.5%

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

In connection with the separation from Nixxy, Inc., the Board approved the transfer of 126,314 shares of Series A Preferred Stock to each of Miles Jennings and Evan Sohn. As of the date of this report, these shares have not yet been recorded on the books of the transfer agent, and accordingly are not reflected in the table above. The Company expects the administrative transfer to be completed in the near term.

Additionally and in connection with the agreement with Nixxy, the Company agreed to issue additional shares to Nixxy equal to 19.99% of its fully diluted capitalization after certain conditions have been met, including the distribution of CognoGroup shares held by Nixxy to Nixxy's shareholders. The process of distribution requires a Form 10 to be completed, which is discussed herein in Section 4A.

## 7) Legal/Disciplinary History

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

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

No

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;

No

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;

No

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

No

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.

No

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.

No

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

N/A

## 8) Third Party Service Providers

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

Confirm that the information in this table matches your public company profile on [www.OTCMarkets.com](http://www.OTCMarkets.com). If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name: N/A  
Address 1: N/A  
Address 2: N/A  
Phone: N/A  
Email: N/A

Accountant or Auditor

Firm: CFO Squad  
Address 1: 1345 6<sup>th</sup> Avenue, 33<sup>rd</sup> Floor  
Address 2: New York, NY 10105  
Phone: 845-613-3399  
Email: info@CFOSquad.com

Investor Relations

Name: N/A  
Firm: N/A  
Address 1: N/A  
Address 2: N/A  
Phone: N/A  
Email: N/A

*All other means of Investor Communication:*

X (Twitter): N/A  
Discord: N/A  
LinkedIn: N/A  
Facebook: N/A  
[Other ] N/A

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: N/A  
Firm: N/A  
Nature of Services: N/A  
Address 1: N/A  
Address 2: N/A  
Phone: N/A  
Email: N/A

**9) Disclosure & Financial Information**

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

Name: Miles Jennings  
Title: CEO  
Relationship to Issuer: CEO

B. The following financial statements were prepared in accordance with:

- IFRS  
 U.S. GAAP

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

Name: Miles Jennings  
Title: CEO  
Relationship to Issuer: CEO

Describe the qualifications of the person or persons who prepared the financial statements:<sup>6</sup>

Mr. Jennings has over 15 years of experience in online marketing, recruitment technology, and regulatory compliance matters pertaining to publicly listed companies, including familiarity with OTC Markets disclosure requirements and U.S. GAAP financial reporting frameworks. The Company's financial statements were prepared with the support of CFO Squad, the Company's accounting firm, as identified in Section 8 of this report.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

**Financial Statement Requirements:**

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

**10) Issuer Certification**

*Principal Executive Officer:*

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Miles Jennings certify that:

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

05/20/2026 [Date]

/S/ Miles Jennings [CEO's Signature]

<sup>6</sup> The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

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

*Principal Financial Officer:*

I, Miles Jennings certify that:

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

05/20/2026 [Date]

/S/ Miles Jennings [CFO's Signature]

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

*Part 1 – Financial Information*

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## COGNOGROUP, INC. BALANCE SHEETS

(Unaudited)

	<b>March 31,</b>	<b>December 31,</b>
	<b>2026</b>	<b>2025</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 41,271	\$ -
Accounts receivable, net	15,239	15,239
Prepaid expenses and other current assets	-	775
Total current assets	56,510	16,014
Goodwill, net	657,953	657,953
Intangible assets, net	234,788	353,512
Total assets	\$ 949,251	\$ 1,027,479
<b>LIABILITIES AND MEMBERS'/STOCKHOLDERS' EQUITY</b>		
Current liabilities:		
Accounts payable	\$ 82,853	\$ 80,343
Accrued expenses	40,908	3,095
Notes payable – related party	50,000	-
Warrant liability	147,366	492,044
Derivative liabilities	-	308,778
Contract liabilities	-	36,821
Total current liabilities	321,127	921,081
Total liabilities	321,127	921,081
Commitment and contingencies (Note 7)		
Members'/Stockholders' Equity		
Convertible Preferred stock, \$0.0001 par value, 1,000,000 shares authorized; 336,791 shares issued and outstanding as of March 31, 2026 and December 31, 2025.	34	34

Common stock, \$0.0001 par value; 500,000,000 shares authorized 84,255,157 issued and outstanding as of March 31, 2026, and December 31, 2025.	8,426	8,426
Additional paid-in capital	544,022	544,022
Retained earnings (accumulated deficit)	75,642	(446,084)
Total members'/stockholders' equity	628,124	106,398
Total liabilities and members'/stockholders' equity	\$ 949,251	\$ 1,027,479

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

# COGNOGROUP, INC. STATEMENTS OF OPERATIONS

(Unaudited)

	<b>Three Months Ended March 31, 2026</b>	<b>Three Months Ended March 31, 2025</b>
<b>REVENUE</b>		
Revenue	\$ 95,862	\$ -
<b>OPERATING EXPENSES</b>		
Amortization of intangibles	118,724	3,973
General and administrative	107,924	58,918
Total operating expenses	226,648	62,891
<b>LOSS FROM OPERATIONS</b>	<b>(130,786)</b>	<b>(62,891)</b>
<b>OTHER INCOME (EXPENSES)</b>		
Interest expense	(944)	-
Change in fair value of warrant liability	344,678	-
Change in fair value of derivative liability	308,778	113,333
Total other income (expenses)	652,512	113,333
Income from operations before income taxes	521,726	50,442
Provision for income taxes	-	-
<b>NET INCOME ATTRIBUTABLE TO COMMON SHAREHOLDERS</b>	<b>\$ 521,726</b>	<b>\$ 50,442</b>
<b>NET INCOME PER COMMON SHARE - BASIC</b>	<b>\$ 0.01</b>	<b>\$ 0.00</b>
<b>NET INCOME PER COMMON SHARE - DILUTED</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>WEIGHTED AVERAGE COMMON SHARES - BASIC</b>	<b>84,255,157</b>	<b>47,588,490</b>
<b>WEIGHTED AVERAGE COMMON SHARES - DILUTED</b>	<b>426,940,803</b>	<b>1,047,588,490</b>

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

**COGNOGROUP, INC. STATEMENTS OF  
STOCKHOLDERS' EQUITY**

**FOR THE THREE MONTHS ENDED MARCH 31, 2026**

(Unaudited)

	Preferred stock Series		Common stock		Additional Paid in Capital	Retained Earnings (Accumulated Deficit)	Total Stockholders' Equity
	Shares	Amount	Shares	Amount			
Balance as of December 31, 2025	336,791	\$ 34	84,255,157	\$ 8,426	\$ 544,022	\$ (446,084)	\$ 106,398
Net Income	-	-	-	-	-	521,726	521,726
Balance as of March 31, 2026	336,791	\$ 34	84,255,157	\$ 8,426	\$ 544,022	\$ 75,642	\$ 628,124

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

**COGNOGROUP, INC. STATEMENTS OF  
STOCKHOLDERS' EQUITY**

**FOR THE THREE MONTHS ENDED MARCH 31, 2025**

*(Unaudited)*

	Preferred Stock		Common stock		Common stock to be issued		Additional Paid in	Accumulated	Total Stockholders' (Deficit)
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Equity
Balance as of December 31, 2024	1,000,000	\$ 100	47,588,490	\$ 4,759	-	\$ -	\$ -	\$ (19,911)	\$ (15,052)
Issuance of common stock for services	-	-	-	-	6,666,666	667	54,000	-	54,667
Issuance of common stock for intangible assets	-	-	-	-	16,666,667	1,667	135,000	-	136,667
Net income	-	-	-	-	-	-	-	50,442	50,442
Balance as of March 31, 2025	1,000,000	\$ 100	47,588,490	\$ 4,759	23,333,333	\$ 2,334	\$ 189,000	\$ 30,531	\$ 226,724

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

# COGNOGROUP, INC. STATEMENTS OF CASH FLOWS

(Unaudited)

	Three Months Ended	
	March 31, 2026	March 31, 2025
<b>Cash Flows From Operating Activities</b>		
Net income	\$ 521,726	\$ 50,442
Adjustments to reconcile net income to net cash used in operating activities:		
Depreciation and amortization expense	118,724	3,973
Change in fair value of warrant liability	(344,678)	-
Change in fair value of derivative liability	(308,778)	(113,333)
Equity based compensation expense	-	54,667
Changes in assets and liabilities:		
Decrease (increase) in prepaid expenses and other current assets	775	(5,624)
Increase in accounts payable and accrued liabilities	40,323	2,300
Decrease in deferred revenue	(36,821)	-
Increase in due to related parties	-	7,575
Net cash used in operating activities	(8,729)	-
<b>Cash Flows From Investing Activities:</b>		
Net cash used in investing activities	-	-
<b>Cash Flows From Financing Activities:</b>		
Proceeds from notes	50,000	
Net cash provided by financing activities	50,000	-
Net increase in cash	41,271	-
Cash, beginning of period	-	-
<b>Cash, end of period</b>	\$ 41,271	\$ -

Supplemental disclosures of cash flow information:

Cash paid during the period for interest	\$	-	\$	-
Cash paid during the period for income taxes	\$	-	\$	-
Supplemental schedule of non-cash investing and financing activities:				
Issuance of common stock upon purchase of intangible assets	\$	-	\$	250,000

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

# COGNOGROUP, INC. NOTES TO THE FINANCIAL STATEMENTS

## 1. *Nature of Operations*

CognoGroup, Inc. (the “Company”), formerly known as Atlantic Energy Solutions, Inc. (“AESO”), was a globally accredited energy efficiency and resource company that identified, implemented and financed projects designed to improve the overall efficiency of energy, water usage and renewable resources.

On September 15, 2025, the Company filed an Articles of Amendment in the State of Colorado to change to its name of “CognoGroup, Inc.”.

On July 25, 2023, Synergy Management Group, LLC, a former shareholder of the Company’s the Series A Preferred Stock, signed a security purchase agreement with Recruiter.com Group, Inc. to sell the controlling interest in the company through 1,000,000 shares of the Series A Preferred Stock of the Company for cash consideration of \$80,000. The Series A Preferred shares are convertible at 1 share of Series A Preferred Stock into 1,000 common shares of the Company. On September 27, 2024, the Recruiter.com Group, Inc. filed with the Secretary of State of the State of Nevada a Certificate of Amendment to the Articles of Incorporation to change the legal name from Recruiter.com Group, Inc. to Nixxy, Inc., effective as of December 1, 2024.

On July 27, 2023, as part of the transaction Miles Jennings, CEO and President of Nixxy, Inc., was elected as Director, CEO, President and Secretary of the Company, Evan Sohn, Director of Nixxy, Inc, was elected Director of the Company, and Benjamin Berry, CEO of Synergy Management Group, LLC, resigned all positions with the Company.

On December 31, 2025, the Company was officially separated from Nixxy, Inc. through an executed separation agreement, and the Company became independent of Nixxy, Inc. As a part of the separation, Nixxy, Inc. transferred certain assets and liabilities related to the recruiting business (See Note 7).

The Company focuses on building and operating scalable digital platforms that expand human capability. These digital platforms are designed to support professional development, skills acquisition, and workforce participation. The Company participates in these services through the use of the Mediabistro, FindRoles, and Ava assets.

## 2. *Summary of Significant Accounting Policies*

### Basis of Presentation

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”).

### Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from management’s estimates and assumptions. The most significant assumptions and estimates relate to the valuation of stock-based compensation expense, the estimated useful life of assets acquired, the fair value of warrant liabilities, the fair value of derivative liabilities, and the fair value of intangible assets and goodwill.

### Revenue Recognition

The Company recognizes revenue in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 606, “Revenue from Contracts with Customers” (“ASC 606”). Revenue is recognized when a customer obtains control of promised goods or services in amounts that reflect the consideration the Company expects to be entitled to receive in exchange for those goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Company applies the following five-step model in order to determine this amount: (i) identification of the contract, or contracts, with a customer; (ii) identification of the performance obligations in the contract; (iii) determination of the transaction price; (iv) allocation of the transaction price to the performance obligations in the contract; and (v) recognition of revenue when or as a performance obligation is satisfied.

The Company only applies the five-step model to contracts when it is probable that the entity will collect the consideration it is entitled to

in exchange for the goods or services it transfers to the customer. Once a contract is determined to be within the scope of Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 606 at contract inception, the Company reviews the contract to determine which performance obligations the Company must deliver and which of these performance obligations are distinct.

The Company generates revenue from the following activities:

- “Marketplace” category comprises services for businesses and individuals that leverage our online presence. For businesses, this includes sponsorship of digital newsletters, online content promotion, social media distribution, banner advertising, and other branded electronic communications, such as in our quarterly digital publication on recruiting trends and issues. We earn revenue as we complete agreed upon marketing related deliverables and milestones using pricing and terms set by mutual agreement with the customer. In some cases, we earn a percent of revenue a business receives from attracting new clients by advertising on our online platform. Businesses can also pay us to post job openings on our proprietary job boards to promote open job positions they are trying to fill. In addition to its work with direct clients, we categorize all online advertising and affiliate marketing revenue as Marketplace.
- For individuals, Marketplace includes services to assist with career development and advancement, including a resume distribution service which involves promoting these job seekers’ profiles and resumes to assist with their procuring employment, and upskilling and training. Our resume distribution service allows a job seeker to upload his/her resume to our database, which we then distribute to our network of recruiters on the Platform. We earn revenue from a one-time flat fee for this service. We also offer a recruiter certification program which encompasses our recruitment related training content, which we make accessible through our online learning management system. Customers of the recruiter certification program use a self-managed system to navigate through a digital course of study. Upon completion of the program, we issue a certificate of completion and make available a digital badge to certify their achievement for display on their online recruiter profile on the Platform. This is largely done through the Mediabistro platform.

Sales tax collected is recorded on a net basis and is excluded from revenue.

#### Contract Liabilities

Contract liabilities consist of advanced customer payments. Contract liabilities result from transactions in which the Company has been paid for services by customers, but for which all revenue recognition criteria have not yet been met. Once all revenue recognition criteria have been met, the contract liabilities are recognized.

For the Company’s contract liabilities, the following table provides a reconciliation of the beginning and ending balance during the period ended March 31, 2026.

	<b>Total Contract Liabilities</b>
Ending balance December 31, 2025	36,821
Additions (transferred from Nixxy, Inc.)	-
Revenue recognized from prior-year deferred revenue	(36,821)
Ending balance March 31, 2026	\$ -

#### Accounts Receivable

In accordance with ASC 326, “Financial Instruments - Credit Losses”, an allowance is maintained for estimated forward-looking losses resulting from the possible inability of customers to make the required payments (current expected losses). The amount of the allowance is determined principally on the basis of past collection experience and known financial factors regarding specific customers.

Credit is extended to customers based on an evaluation of their financial condition and other factors. Management periodically assesses the Company’s accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. Any required allowance is based on specific analysis of past due accounts and also considers historical trends of write-offs. Past due status is based on how recently payments have been received from customers. Accounts determined to be uncollectible are charged to operations when that determination is made. The Company usually does not require collateral.

## Fair Value Measurements and Fair Value of Financial Instruments

The Company measures and discloses the fair value of assets and liabilities required to be carried at fair value in accordance with ASC 820, *Fair Value Measurements and Disclosures*. ASC 820 defines fair value, establishes a hierarchical framework for measuring fair value, and enhances fair value measurement disclosure.

ASC 820 defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required or permitted to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact and considers assumptions that market participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance. ASC 820 establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes three levels of inputs that may be used to measure fair value:

Level 1 - Quoted prices for identical assets or liabilities in active markets to which the Company has access at the measurement date.

Level 2 - Inputs other than quoted prices within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 - Unobservable inputs for the asset or liability.

The determination of where assets and liabilities fall within this hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The Company issued a warrant (See Note 4) that allows the lender to require the Company to repurchase the warrant and thus, has reflected the potential obligation as a warrant liability on the accompanying balance sheet. The Company's warrant and derivative liabilities are measured at fair value. The Company's warrants and derivative instruments are valued using Level 3 fair value inputs. In fair valuing these instruments, the income valuation approach is applied, and the valuation inputs include the contingent payment arrangement terms, projected revenues and cash flows, rate of return, and probability assessments. The carrying values of cash and cash equivalents, accounts receivable, accounts payable and accrued expenses, and loans payable represent fair value based upon their short-term nature.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The tables below summarize the fair values of financial assets and liabilities as of March 31, 2026, and December 31, 2025:

	Fair Value at March 31, 2026	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Derivative Liabilities (See Notes 3)	\$ -	\$ -	\$ -	\$ -
Warrant Liability (See Note 4)	147,366	-	-	147,366
Total	\$ 147,366	\$ -	\$ -	\$ 147,366

	Fair Value at December 31, 2025	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Derivative Liabilities (See Notes 3)	\$ 308,778	\$ -	\$ -	\$ 308,778
Warrant Liability (See Note 4)	492,044	-	-	492,044
Total	\$ 800,822	\$ -	\$ -	\$ 800,822

For the Company's warrant liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3), the following table provides a reconciliation of the beginning and ending balance for each category therein, and gains or losses recognized during the three months ended March 31, 2026.

Ending balance, December 31, 2025	\$ 492,044
Transfers from Nixxy, Inc.	-
Change in fair value of warrant liability	(344,678)
Ending balance, March 31, 2026	\$ 147,366

Significant unobservable inputs used in the fair value measurements of the Company's derivative liabilities designated as Level 3 are as follows:

	<b>March 31, 2026</b>
Fair value	\$ 147,366
Valuation technique	Back solve method
Significant unobservable input	Time to maturity and volatility

#### Cash

For purposes of the Statements of Cash Flows, the Company considers highly liquid investments with an original maturity of three months or less to be cash equivalents.

#### Income Taxes

Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss, capital loss and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. The Company records interest and penalties related to unrecognized tax benefits as a component of general and administrative expenses. The Company's federal tax return and any state tax returns are not currently under examination.

The Company has adopted FASB ASC 740-10, *Accounting for Income Taxes*, which requires an asset and liability approach to financial accounting and reporting for income taxes. Deferred income tax assets and liabilities are computed annually from differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized.

#### Stock-Based Compensation

The Company accounts for stock-based compensation under ASC 718 "Compensation - Stock Compensation" using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the shorter of the service period or the vesting period of the stock-based compensation.

This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity's equity instruments or that may be settled by the issuance of those equity instruments. The Company estimates the fair value of each stock option at the grant date by using the Black-Scholes option pricing model. Determining the fair value of stock-based

compensation at the grant date under this model requires judgment, including estimating volatility, employee stock option exercise behaviors and forfeiture rates. The assumptions used in calculating the fair value of stock-based compensation represent the Company's best estimates, but these estimates involve inherent uncertainties and the application of management judgment.

### Net Income (Loss) Per Common Share

The Company computes income per common share, in accordance with FASB ASC Topic 260, *Earnings Per Share*, which requires dual presentation of basic and diluted earnings per share. Basic income or loss per common share is computed by dividing net income or loss by the weighted average number of common shares outstanding during the period. Diluted income (or loss) per common share is computed by dividing net income (or loss) by the weighted average number of common shares outstanding, plus the issuance of common shares, if dilutive, that could result from the exercise of outstanding stock options and warrants. Common stock equivalents are excluded from the diluted earnings (or loss) per share computation if their effect is anti-dilutive. The following outstanding shares of Common Stock equivalents were included in the computation of the diluted net income per share attributable to Common Stock for the periods in which a net income is presented because their effect would have been dilutive.

	<b>Three Months Ended March 31,</b>	
	<b>2026</b>	<b>2025</b>
Common stock issuable upon conversion of preferred stock	336,791,000	1,000,000,000
Common stock warrants	5,894,646	-
<b>Total</b>	<b>342,685,646</b>	<b>1,000,000,000</b>

### Goodwill

Goodwill represents the excess purchase price over the fair value of the tangible net assets and intangible assets acquired in a business combination. Acquisition-related expenses are recognized separately from business combinations and are expensed as incurred.

The Company performs its annual goodwill impairment assessment on December 31st of each year or as impairment indicators dictate.

### Intangible Assets

The Company acquired assets from Wizco Group, Inc. for \$250,000 on March 3, 2025, which is being amortized on a straight-line basis over five years (See Note 3). Additionally, the Company was transferred certain intangible assets in connection with the separation from Nixxy, Inc. Amortization expense is recorded on the straight-line basis over the estimated economic lives of the related asset.

### Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

ASU 2024-03: Income Statement (Topic 220): *Disaggregation of Income Statement Expenses*: The amendments in this ASU require public companies to disclose, in interim and year-end reporting periods, additional information about certain expenses in the financial statements. These disclosures are effective beginning with 2027 annual reports, and interim reports beginning with the first quarter of 2028. Early adoption is permitted on either a prospective or retrospective basis. The Company is currently assessing the potential impact of adoption of this provision on the financial statements.

### 3. Goodwill and other Intangible Assets

On March 3, 2025 (the “Closing Date”), CognoGroup entered into an asset purchase agreement with Wizco Group, Inc., pursuant to which CognoGroup purchased an AI-powered interview coaching platform (the “Ava” assets). Based on guidance provided by ASC Topic 805, Business Combinations, CognoGroup has recorded the Ava asset purchase as an asset acquisition because CognoGroup determined that substantially all of the fair value of the assets acquired was concentrated in a group of similar identifiable assets. CognoGroup believes the “substantially all” criterion was met with respect to the acquired intellectual property (i.e., technology stack, patents, patent applications, and patent applications to be written). Accordingly, CognoGroup accounted for the acquisition of the purchased net assets as an asset acquisition.

In exchange for the acquired assets, CognoGroup paid Wizco Group, Inc. (i) 16,666,667 shares of CognoGroup common stock, and (ii) agreed to issue additional shares of CognoGroup if the value of the stock consideration declines below a value of \$250,000 after one year of the Closing Date (based on the 30-day VWAP at the end of the one-year period). Based on the trading price of CognoGroup’s common stock on March 3, 2025, the fair value of the equity consideration transferred was determined to be \$136,667. CognoGroup recorded a derivative liability of \$113,333 for the make-whole provision upon acquisition. The total purchase price was determined to be \$250,000. As of March 31, 2026, CognoGroup’s share price increased and the make-whole provision period had ended, which resulted in the derivative liability having a value of \$0 (See Note 2). CognoGroup recorded a gain on the change in fair value of the derivative liability in the amount of \$140,354.

In connection with the Ava acquisition, CognoGroup entered into a services agreement with the former owners of Ava for continued advisory services for one year. CognoGroup determined these services are for the future benefit of the company, and the services agreement is separate from the Ava acquisition. Compensation under the services agreement will be accounted for as stock-based compensation in accordance with ASC 718. Under the advisory agreement, CognoGroup issued 20,000,000 shares of CognoGroup common stock, in the aggregate, vesting as follows: 1) 6,666,666 vest in Q1 of 2025, 2) 13,333,334 vests quarterly over one year in equal installments. In the event the value of the vested stock given to each of the Advisors declines below a value of \$150,000 after one year of the Closing Date (based on the 30-day VWAP at the end of the one-year period), CognoGroup shall issue additional shares to the former owners to make up the entire difference in value or shall have the option of providing an equivalent amount in cash.

Based on the trading price of CognoGroup’s common stock (30-day VWAP) of \$0.0079 on September 30, 2025, the fair value of the equity consideration transferred was determined to be \$157,216. CognoGroup recorded a derivative liability of \$142,784 for the make-whole provision upon acquisition (See Note 2). As of March 31, 2026, the Company has issued all the required shares of common stock and has recorded the respective stock compensation expense. As of March 31, 2026, CognoGroup’s share price increased and the make-whole provision period had ended, which resulted in the derivative liability having a value of \$0 (See Note 2). CognoGroup recorded a gain on the change in fair value of the derivative liability in the amount of \$168,424.

Additionally, in connection with the separation from Nixxy, Inc., the Company was transferred intangible assets associated with a previous Nixxy, Inc. acquisition of “Parrut”. These intangible assets had a net book value at the date of transfer aggregate to approximately \$145 thousand and consist primarily of contracts, intellectual property, and domains. As of March 31, 2026, these intangible assets had a net book value of \$39 thousand.

As of March 31, 2026, the total cost basis of intangible asset purchased from Wizco is \$250,000 with an accumulated amortization of \$53,973 and a net carrying value of \$196,027.

Intangible assets with definite lives are amortized on a straight-line basis over their estimated useful lives, which range from 3 to 5 years for customer contracts and software. Domain names are also considered definite-lived and are amortized over 15 years.

Intangible assets are summarized as follows:

**March 31, 2026**

**December 31, 2025**

Intangible Asset Class	Gross Carrying Amount	Accumulated Amortization	Accumulated Impairment	Net Carrying Amount	Gross Carrying Amount	Accumulated Amortization	Accumulated Impairment	Net Carrying Amount
Customer contracts	\$ 526,069	\$ (345,409)	\$ (180,660)	\$ -	\$ 526,069	\$ (345,409)	\$ (180,660)	\$ -
Software acquired	3,658,473	(2,469,368)	(958,886)	230,219	3,658,473	(2,350,756)	(958,886)	348,831
Domains	6,724	(2,155)	-	4,569	6,724	(2,043)	-	4,681
Total	\$ 4,191,266	\$ (2,816,932)	\$ (1,139,546)	\$ 234,788	\$ 4,191,266	\$ (2,698,208)	\$ (1,139,546)	\$ 353,512

Amortization expense of intangible assets was \$118,724, and \$3,973 for the three months ended three months ended March 31, 2026 and March 31, 2025, respectively, related to the intangible assets acquired above. Future amortization of intangible assets is expected to be as follows: 2026, \$72,034; 2027, \$50,454; 2028, \$50,456; 2029, \$50,454; 2030, \$8,981 and thereafter, \$2,408.

Goodwill is derived from the Nixxy, Inc. 2021 Parrut Inc. acquisition and was transferred to the Company on December 31, 2025 as a part of the separation agreement (See Note 7). The goodwill recognized from the acquisition is \$657,953.

#### 4. Warrant Liability

In connection with the separation from Nixxy, Inc., the Company was transferred a warrant liability related to an amendment with Montage Capital II, L.P. (“Montage”) that issued Montage warrants to purchase common stock of the Company. The number of shares shall be equal to 1.4% of the Company’s outstanding capital stock on a fully diluted basis at the exercise price of \$0.01 per share and with expiration date of October 19, 2032 (estimated to be 5.9 million shares of common stock at March 31, 2026). On and after the earlier to occur of (i) October 19, 2026, (ii) any sale, license, or other disposition of all or substantially all of the assets of the Company or any reorganization, consolidation, or merger of the Company where the holders of the Company’s securities before the transaction beneficially own less than 50% of the outstanding voting securities of the surviving entity after the transaction, (iii) a transaction in which any “person” or “group” becomes the “beneficial owner” (as defined in Rule 13d-3 under the Securities Exchange Act of 1934), directly or indirectly, of a sufficient number of shares of all classes of stock then outstanding of the Company ordinarily entitled to vote in the election of directors, empowering such “person” or “group” to elect a majority of the Board of Directors of the Company who did not have such power before such transaction (“Change in Control”), or (iv) the dissolution or liquidation of the Company (“Wind-Up”), the Company shall, at the request of Holder, purchase all rights that Holder has under this CognoGroup, Inc. Warrants for a cash payment in the amount equal to \$600,000 (the “Buyout Fee”) (see Note 2). The warrant has been recorded as a warrant liability on the combined balance sheet.

#### 5. Notes Payable

During the quarter ended March 31, 2026, the Company entered into promissory note arrangements with two related parties, each of whom is an officer and member of the Board of Directors.

On January 30, 2026, the Company issued a promissory note in the principal amount of \$25,000 to Evan Sohn. On February 3, 2026, the Company issued a promissory note in the principal amount of \$25,000 to Miles Jennings. Each promissory note bears interest at a rate of 10% per annum and matures twelve months from the date of issuance.

The promissory notes include a most favored nation (“MFN”) exchange right that allows the lender, at its option, to exchange the outstanding principal and accrued interest into securities issued by the Company in a subsequent financing if such financing contains terms that are more favorable than the terms of the promissory note. The Company evaluated the MFN exchange feature in accordance with applicable accounting guidance and determined that the feature did not have a material impact on the Company’s financial statements.

As of March 31, 2026, the outstanding principal balance of the related-party promissory notes was \$50,000, and accrued interest payable was \$794. Interest expense related to these promissory notes totaled \$794 for the three months ended March 31, 2026.

## 6. *Going Concern*

The accompanying financial statements have been prepared on a going concern basis. For the three months ended March 31, 2026, the Company had a cash balance of \$41,271. These matters raise substantial doubt about the Company's ability to continue as a going concern for a period of one year from the date of this filing. The Company's ability to continue as a going concern is dependent upon its ability to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due, to fund possible future acquisitions, and to generate profitable operations in the future. Management plans to provide for the Company's capital requirements by continuing to issue additional equity and debt securities. The outcome of these matters cannot be predicted at this time and there are no assurances that, if achieved, the Company will have sufficient funds to execute its business plan or generate positive operating results. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

## 7. *Commitments and Contingencies*

During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with FASB ASC 450-20-50, *Contingencies*. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. As of March 31, 2026, the Company is not aware of any contingent liabilities that should be reflected in the financial statements.

### *Executive Employment Agreement*

On March 13, 2026, the Company entered into an Executive Employment Agreement with Miles Jennings, the Company's Chief Executive Officer and a member of the Board of Directors.

Under the terms of the agreement, Mr. Jennings is entitled to an annual base salary of \$120,000, payable in accordance with the Company's standard payroll practices, as well as variable compensation based on the Company's monthly cash balance and profitability metrics. The agreement also provides for severance benefits upon certain termination events and includes provisions for reimbursement of business expenses and participation in employee benefit programs.

The agreement provides for payment of \$20,000 of accrued but unpaid compensation related to services rendered prior to the effective date of the agreement. As of March 31, 2026, accrued compensation payable to Mr. Jennings totaled \$30,000 and additional accrued interest of \$150, which are included in accrued expenses on the accompanying balance sheet.

## 8. *Related Party Transactions*

During the year ended December 31, 2025, Nixxy Inc., which previously held a controlling interest in the Company prior to the separation, incurred \$12,943 in expenses on behalf of the Company to cover OTC listing costs in the period.

On December 31, 2025, the Company and Nixxy, Inc. executed a separation agreement and master distribution agreement, which laid out the terms of separation, as well as the related assets and liabilities to be transferred to the Company from Nixxy, Inc. As a result of these agreements, the Company is now independent from and has no shared costs with Nixxy, Inc. The Company was transferred the following assets and liabilities as a part of these agreements:

- Accounts receivable, net of \$15,239
- Intangible assets cost basis of \$2,801,719
- Intangible assets accumulated depreciation of \$2,656,734
- Goodwill of \$657,953
- Forgiveness of intercompany payable of \$28,465
- Accounts payable of \$67,660
- Accrued expenses of \$3,095
- Montage warrant liability of \$492,044
- Contract liabilities of \$36,821

As of March 31, 2026, Nixxy, Inc. retains a minority interest in the Company and thus, remains a related party. However, there were no additional transactions between the parties during the three months ended March 31, 2026.

## 9. Equity

### *Preferred Stock*

The Company has 1,000,000 Shares of Preferred Stock authorized, and 336,791 Shares of Preferred Stock issued and outstanding with a par value of \$0.0001 as of March 31, 2026 and December, 31, 2025, respectively.

On December 31, 2025, in connection with the separation from Nixxy, Inc., 663,209 shares of Series A Preferred Stock were forfeited and cancelled.

Convertible Preferred Stock — The Series A Preferred has the following designations:

- Each share of preferred stock is convertible into 1,000 shares of common stock.
- The holders are entitled to receive dividends out of any assets legally available therefore, upon any payment of dividend on the Common Stock of the Company, as and if declared by the Board of Directors, as if the Series A Preferred Stock had been converted into Common Stock.
- Voting: The holder of this Series of Preferred shall vote with other classes on a converted share basis of 1,000 votes per share of preferred stock.

### *Common Stock*

The Company has 500,000,000 Shares of Common Stock authorized, and 84,255,157 Shares of Common Stock issued and outstanding with a par value of \$0.0001 as of March 31, 2026. Subsequent to March 31, 2026, the Company issued an additional 2,500,000 shares of common stock to a consultant for services rendered and to be rendered, bringing total Common Stock issued and outstanding to 86,755,157 (see Subsequent Events).

On March 3, 2025, CognoGroup, and Wizco Group, Inc entered into an asset purchase agreement. As consideration for the Acquisition, CognoGroup is obligated to issue 16,666,667 shares of its common stock, par value \$0.0001 per share (“Common Stock”), to Wizco’s stockholders, subject to downside protection and make whole provisions as set forth in the agreement (See Note 3).

In connection with the Ava acquisition, CognoGroup entered into a services agreement with the former owners of Ava for continued advisory services for one year. CognoGroup determined these services are for the future benefit of the company, and the services agreement is separate from the Ava acquisition. Compensation under the services agreement will be accounted for as stock-based compensation in accordance with ASC 718. Under the advisory agreement, CognoGroup issued 20,000,000 shares of CognoGroup common stock, in the aggregate, vesting as follows: 1) 6,666,666 vest in Q1 of 2025, 2) 13,333,334 vests quarterly over one year in equal installments. In the event the value of the vested stock given to each of the Advisors declines below a value of \$150,000 after one year of the Closing Date (based on the 30-day VWAP at the end of the one-year period), CognoGroup shall issue additional shares to the former owners to make up the entire difference in value or shall have the option of providing an equivalent amount in cash. (See Note 3).

## 10. Subsequent Events

The Company has evaluated subsequent events through May 20, 2026, the date the financial statements were available to be issued. Based on this evaluation, no events other than those disclosed below have occurred that require disclosure or adjustment to the financial statements as of and for the period ended March 31, 2026.

On April 21, 2026, the Company issued 2,500,000 shares of common stock to Ben Meyers for services performed and to be performed as a consultant of the Company.