Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Viper Networks, Inc.

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Troy, MI 48099

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7899

Quarterly Report
For the Period Ending: 03.31.2026 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

6,563,597,467 as of December 31, 2025

6,563,597,467 as of March 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 Control[1] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

[1] "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 any names used by predecessor entities, along with the dates of the name changes.

Tinglefoot Mining, Inc. from February 28, 1983 – February 26, 1996
Baja Pacific International, Inc. from February 26, 1996 – October 7, 1998
Taig Ventures, Inc., from October 7, 1998 – September 14, 2000
Viper Networks, Inc. from September 14, 2000 - Present

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Incorporated in the State of Utah on February 28, 1983
Redomiciled to Nevada in May 2005

The Issuer is currently active in the State of Nevada.

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:

None

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

200 East Big Beaver Rd
Troy, Michigan 48083

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: Pacific Stock Transfer Company
Phone: 800-785-7782
Email: info@pacificstocktransfer.com
Address: 6725 Via Austi Parkway, Suite 300, Las Vegas, NV 89119

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:	VPER	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	92762R105	
Par or stated value:	$0.00001	
Total shares authorized:	20,000,000,000	as of date: 03.31.26
Total shares outstanding:	6,563,597,467	as of date: 03.31.26
Total number of shareholders of record:	327	as of date: 03.31.26

Other classes of authorized or outstanding equity securities:

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). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of securities outstanding:	Preferred Series A	
CUSIP:	None.	
Par or stated value:	$0.001	
Total shares authorized:	200,000,000	as of date: 09.30.25
Total shares outstanding:	5,317,600	as of date: 09.30.25
Total number of shareholders of record:	2	as of date: 09.30.25

Exact title and class of securities outstanding:	Preferred Series B	
CUSIP:	None.	
Par or stated value:	$0.001	
Total shares authorized:	200,000,000	as of date: 09.30.25
Total shares outstanding:	17,289,422	as of date: 09.30.25
Total number of shareholders of record:	7	as of date: 09.30.25

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.**

1 to 1 voting.

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

Preferred A stock has 1 to 100 voting and 1 to 100 conversion to common stock.
Preferred B stock has 1 to 600 voting and 1 to 200 conversion to common stock.

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

N/A

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

Preferred B stock was 1 to 200 voting, but subsequently changed to 1 to 600 voting.

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.

On November 1, 2024, the Company, and Andera Capital and Erik Levitt, individually, entered into a share exchange agreement, whereby the Company acquired 2,500,000 shares of Hammer Fiber Optics Holdings Corp (OTCPink: HMMR) common stock in exchange for 92,550,000 shares of the Company's Series B Preferred stock. The Company acquired 100% of the units of Endstream Communications, LLC, 100% of the units of 1stPoint Communications, LLC, 100% of the stock of American Network, Inc and 20% of the shares of Wikibuli, Inc in exchange for the 2,500,000 shares of HMMR common stock. The Company and related party shareholders agreed to convert all outstanding related party liabilities of 1stPoint Communications, LLC and Endstream Communications, LLC in exchange for an additional 8,870,000 shares of Series B Preferred stock. The Company also agreed with Farid Shouekani to convert all outstanding liabilities in exchange for an additional 18,660,250 shares of Series B Preferred stock as well as an additional 81,550,000 shares of Series B Preferred stock in exchange for executive services provided since 2006. Each share of Series B Preferred Stock is convertible into 200 shares of common stock and each share of Series B Preferred Stock is entitled to 200 votes per share. This stock has not yet been issued and is reflected as Stock Payable.

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 12.31.24 Common: 5,868,597,467 Preferred A: 6,817,600 Preferred B: 17,289,422			*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**	**Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).**	**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.**

					? **(Yes/No)**				
February 6, 2024	New Issuance	110,000,000	Common Shares	$0.00025	No	Cede & Co.	Investment	Unrestricted	Exemption
February 8, 2024	New Issuance	160,000,000	Common Shares	$0.00025	No	Cede & Co.	Investment	Unrestricted	Exemption
February 12, 2024	New Issuance	275,000,000	Common Shares	$0.0004	No	Pacific Capital Markets LLC	Service	Restricted	Exemption
April 2, 2024	Conversion	150,000,000	Common Shares	$0.0004	No	Sean Robinson	Service	Unrestricted	Exemption
Shares Outstanding on Date of This Report: Ending Balance Ending Balance: Date: March 31, 2026 Common: 6,563,597,467 Preferred A: 6,817,600 Preferred B: 17,289,422									

Example: A company with a fiscal year end of December 31st, 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, 2024 through March 31, 2026 pursuant to the tabular format above.

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

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

- Zachary R. Logan is the control person for Pacific Capital Markets LLC

B. Promissory and Convertible Notes

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

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

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

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

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

N/A

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
(Please ensure that these descriptions are updated on the Company's Profile on www.otcmarkets.com).

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

Viper Networks, Inc., and subsidiaries, (the "Company" or "Viper" or "the Issuer"), Everything Wireless Telecommunications + Energy strategy services five market segments: Over-the-Top ("OTT") services, fixed wireless access services, mobility, smart city technology and green energy generation in a single platform that can be deployed in challenging markets globally.

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

0Wire Communications, LLC (formerly 1stPoint Communications, LLC)
ZeroWire Wholesale LLC d/b/a/ 0Wire Wholesale, LLC
ZeroWire CARICOM LLC d/b/a 0Wire CARICOM, LLC
ZeroWire Hosting LLC d/b/a 0Wire Hosting, LLC
Endstream Communications, LLC
American Network, Inc.

C. Describe the issuers' principal products or services.

The company's principal products are wholesale voice and messaging services, retail voice and messaging services, hosting services, fixed wireless access, mobility and smart city infrastructure services.

5) Issuer's Facilities

The goal of this section is to provide a potential investor 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, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

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

N/A

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 any officers, or directors of the company, individuals or entities controlling more that 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.**

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 an investor 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 shareholders.

Names of All Officers, Directors and Control Persons	**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**	**Names of control person(s) if a corporate entity**	
Farid Shouekani	Chairman and President	Rochester Hills, MI	38,442,088	Common Shares	0.67%		
Farid Shouekani	Chairman and President	Rochester Hills, MI	8,088,832	Series B Preferred	55.07%		**7)**
Erik B. Levitt	CEO and CFO, Treasurer	New York, NY	0	N/A	0%		
Kristen A. Vasicek	CAO and Secretary	Midland, TX	0	N/A	0%		
Nichole Chick	VP Engineering and Project Management	Miami, FL	0	N/A	0%		
Oldenn Sylvert	VP Wholesale Sales	Orlando, FL	0	N/A	0%		
Michael Schelin	VP Mobility and Numbering	Baldwin Park, CA	0	N/A	0%		
Bassim Alkhafaji	Strategic Business Advisor	Shelby Township, MI	22,406,082	Common Shares	0.39%		
Abed Almajid Al Mashhoor	>5%	UAE	1,831,208	Series B Preferred	12.47%		
Housam Hajyousif	>5%	Orland Park, IL	328,400,000	Common Shares	5.69%		
Ronald G. Weaver	>5%	Irvine, CA	100,000	Series A Preferred	1.467%		
Hala Shouekani	>5%	Rochester Hills, MI	886,657	Series B Preferred	6.04%		
Jinan Haba	>5%	Rochester Hills, MI	1,238,125	Series B Preferred	8.43%		
Joshua Jeter	>5%	Somonauk, IL	1,150,000	Series B Preferred	7.83%		
Ameer Shouekani	>5%	Davie, FL	5,217,600	Series A Preferred	76.53%		

Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

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

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.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Jeff Turner
Address 1: 897 W Baxter Dr.
Address 2: South Jordan, UT 84095
Phone: (801) 810-4465
Email: jeff@jdt-legal.com

Accountant or Auditor

Name: Boladale Lawal
Firm: Boladale Lawal & Co
Address 1: 720 Grey Street, Unit 65
Address 2: N3S0K2 Ontario Canada
Phone: 1(548)882-8787
Email: boladale@bwlprofessionalservices.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

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: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosures & Financial Statements

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

Name: Erik B. Levitt
Title: Chief Executive Officer
Relationship to Issuer: Director

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]:

[2] 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.

Name: Erik B. Levitt
Title: Chief Executive Officer
Relationship to Issuer: Director

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

Erik B. Levitt has 38 years of professional experience as a senior executive in the telecommunications sector. Most recently he held positions as the Principal Financial Officer of Hammer Fiber Optics Holdings Corp (OTCPK: HMMR). He was the CEO of Core Technology Services, Inc from 1995 until its sale to Access Integrated Technologies, where he was the President & COO of AccessIT Managed Services until 2007. He was the CEO and CFO of Endstream Communications from 2007 until its sale to Hammer in 2018, and was the CEO and CFO of 1stPoint Communications from 2012 until its sale to Hammer in 2018. Mr. Levitt holds a bachelor of science in International Business and Organizational Communications from the Stern School of Business at New York University.

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

a. Audit letter, if audited;
b. Balance Sheet;
c. Statement of Income;
d. Statement of Cash Flows;
e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
f. Financial Notes

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, Erik B. Levitt certify that:

1. I have reviewed this Disclosure Statement for Viper Networks, 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 19, 2026

/s/ Erik B. Levitt

Principal Financial Officer:

I, Erik B. Levitt certify that:

1. I have reviewed this Disclosure Statement for Viper Networks, 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 19, 2026

/s/ Erik B. Levitt

VIPER NETWORKS, INC.

UNAUDITED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED MARCH 31, 2026

VIPER NETWORKS, INC.

TABLE OF CONTENTS

UNAUDITED FINANCIAL STATEMENTS

Viper Networks, Inc.
Balance Sheets
(UNAUDITED)

	March 31, 2026	December 31, 2025
ASSETS		
Current Assets		
Cash and cash equivalents	$ 65,295	$ 57,683
Accounts receivable	319,696	348,720
Security deposits	3,316	3,316
Prepaid expenses	56,638	40,672
Inventory	254,830	254,830
Total Current Assets	699,775	705,221
Fixed Assets		
Property and equipment, net	18,927	24,322
Machinery, net	-	15,726
Total Other Assets	18,927	40,048
Intangible assets, net	2,108,232	$ 2,146,763
TOTAL ASSETS	**$ 2,826,934**	**$ 2,892,032**
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Liabilities		
Accounts payable and accrued expenses	$ 1,035,882	$ 1,043,396
Loans	340,292	312,067
Loans, due to related parties	317,217	270,900
Total Current Liabilities	1,693,391	1,626,363
Total Liabilities	**1,693,391**	**1,626,363**
Stockholders' Deficit		
Preferred Series A stock, par value $0.001, 20,000,000 shares authorized, 5,317,600 and 5,317,600 shares issued and outstanding as of December 31, 2025, and March 31, 2026, respectively.	5,318	5,318
Preferred Series B stock, par value $0.001, 20,000,000 shares authorized, 17,289,422 and 17,289,422 shares issued and outstanding as of December 31, 2025, and March 31, 2026, respectively.	17,290	17,290
Common stock, par value $0.00001, 20,000,000,000 shares authorized, 6,563,597,467 and 6,563,597,467 shares issued and outstanding as of December 31, 2025, and March 31, 2026, respectively.	656,359	656,359

Stock payable	1,817,958	1,817,958
Treasury stock, at cost	(223,028)	(223,028)
Additional Paid-In Capital	83,564,110	83,564,110
Accumulated deficit	(84,704,464)	(84,572,338)
Total Stockholders' Equity (Deficit)	1,133,543	1,265,669
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 2,826,934	**$ 2,892,032**

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

Viper Networks, Inc.
Statement of Operations
(UNAUDITED)

	For the three months ended March 31, 2026		For the three months ended March 31, 2025	
Revenues, net of discount	$	1,393,290	$	1,307,734
Cost of goods sold		1,119,498		1,038,660
Gross profit (loss)		273,792		269,074
Operating Expenses				
General and Administrative Expenses		323,632		222,509
Depreciation Expense		11,559		10,937
Amortization Expense		38,531		38,504
Total Operating Expenses		373,722		271,950
Net Operating Gain (Loss)		(99,930)		(2,876)
Other Income (Expenses)				
Interest Expense		(6,830)		(12,331)
Financing Expense		(9,640)		(24,916)
Other Income		-		2,407
Other Expenses		(15,726)		(4,854)
Total Income (Expense)		(32,196)		(39,694)
Net Income (Loss)	**$**	**(132,126)**		**(42,570)**
Earnings per share - Basic and diluted	$	(0.00)	$	(0.00)
Weighted average common shares outstanding - Basic and diluted		6,563,597,467		6,563,597,467

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

Viper Networks, Inc.

Statement of Stockholders' Deficit

For the Three Months Ended March 31, 2026

(UNAUDITED)

	Common Stock, par value $0.0001		Preferred Stock, Series A par value $0.001		Preferred Stock, Series B par value $0.001						
	Shares	**Amount**	**Shares**	**Amount**	**Shares**	**Amount**	**Additional Paid in Capital**	**Accumulated Deficit**	**Stock Payable**	**Treasury Stock**	**Stockholder' Equity (Deficit)**
Balance December 31, 2023	**5,868,597,467**	**$288,949**	**6,817,600**	**$6,818**	**17,289,422**	**$17,290**	**$72,594,735**	**($73,017,037)**	**$72,000**	**($223,028)**	**($260,273)**
Adjustment of prior shares issued	-	-	-	-	-	-	144,500	-	-	-	144,500
Common shares issued pursuant to subscription agreement	270,000,000	2,700	-	-	-	-	44,500	-	-	-	67,500
Common shares issued pursuant to marketing agreement	275,000,000	2,750	-	-	-	-	-	-	-	-	27,500
Conversion of Series Preferred A to Common Shares	150,000,000	1,500	(1,500,000)	(1,500)	-	-	(13,500)	-	-	-	-
Contribution of common stock payable	-	-	-	-	-	-	-	-	(72,000)	-	(72,000)
Series B Stock to be issued pursuant to Share Exchange Agreement	-	-	-	-	-	-	11,095,784	-	1,781,958	-	12,877,742
Net Loss	-	-	-	-	-	-	-	(11,427,539)	-	-	(11,427,539)
Balance December 31, 2024	**6,563,597,467**	**$656,359**	**5,317,600**	**$5,3,18**	**17,289,422**	**$17,290**	**$83,564,110**	**($84,444,576)**	**$1,781,958**	**($223,028)**	**1,357,431**
Common shares issued pursuant to Regulation A Issuance	-	-	-	-	-	-	-	-	15,000	-	15,000
Series B Stock to be issued pursuant to Employment Agreement	-	-	-	-	-	-	-	-	16,000	-	16,000
Series A Stock to be issued pursuant to Employment Agreement	-	-	-	-	-	-	-	-	5,000	-	5000
Net loss	-	-	-	-	-	-	-	(127,762)	-	-	(127,762)
Balance, December 31, 2025	**6,563,597,467**	**$656,359**	**5,317,600**	**$5,318**	**17,289,422**	**$17,290**	**$83,564,110**	**($84,572,338)**	**$1,817,958**	**($223,028)**	**1,265,669**
Net loss	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(132,408)**	**-**	**-**	**(132,126)**
Balance, March 31, 2026	**6,563,597,467**	**$656,359**	**5,317,600**	**$5,318**	**17,289,422**	**$17,290**	**$83,564,110**	**($84,704,468)**	**$1,796,958**	**($223,028)**	**$1,133,543**

The accompanying notes are an integral part of these consolidated financial statement

Viper Networks, Inc.
Statement of Cash Flows
(UNAUDITED)

	For the three months ended March 31, 2026		For the three months ended March 31, 2025	
OPERATING ACTIVITIES				
Net Loss	**$**	**(132,126)**	**$**	**(42,570)**
Adjustments to reconcile Net Income to Net Cash used in operations:				
Depreciation and amortization expense		50,090		49,441
Loss on disposal of fixed assets		15,726		-
Changes in operating assets and liabilities				
Accounts receivable		29,024		9,867
Prepaid Expenses		(15,966)		1,585
Accounts payable		(7,514)		(8,424)
Net cash provided by (used in) operating activities		**(60,766)**		**(9,899)**
INVESTING ACTIVITIES				
Purchase of property and equipment		(6,164)		(10,312)
Net cash provided by investing activities		(6,164)		(10,312)
FINANCING ACTIVITIES				
Proceeds of loans		**28,225**	-	
Proceeds of related party loans		46,317		15,790
Proceeds from stock subscription		-		15,000
Repayment of loans		-		(17,620)
Net cash provided by financing activities		**74,542**		**13,170**
Net change in cash		7,612		12,757
Cash at beginning of period		57,683		31,039
Cash at end of period	**$**	**65,295**	**$**	**43,850**
Supplemental disclosure of cash flow information:				
Cash paid for interest	$	6,830	$	-
Cash paid for taxes	$	-	$	-

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

VIPER NETWORKS, INC. AND SUBSIDIARIES
Notes to the Unaudited Financial Statements

NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS

Viper Networks, Inc., and subsidiaries, (the "Company" or "Viper" or "the Issuer"), Everything Wireless Telecommunications + Energy strategy services five market segments: Over-the-Top ("OTT") services, fixed wireless access services, mobility, smart city technology and green energy generation in a single platform that can be deployed in challenging markets globally.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP" or "GAAP"). The accompanying unaudited financial statements have been prepared on a basis consistent with GAAP for financial information. In the opinion of management, the accompanying unaudited financial statements reflect all adjustments, consisting of only normal and recurring adjustments, necessary for a fair presentation of the results of operations, financial position and cash flows for the periods presented. The results of operations for the periods are not necessarily indicative of the results expected for any future period.

Principles of Consolidation

The accompanying consolidated financial statements of the Company include the accounts of its wholly owned subsidiaries.

Use of estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Such estimates include management's assessments of the carrying value of certain assets, useful lives of assets, and related depreciation and amortization methods applied.

Cash equivalents

The Company considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents include cash in banks, money market funds and certificates of term deposits with maturities of less than three months from inception, which are readily convertible to known amounts of cash and which, in the opinion of management, are subject to an insignificant risk of loss in value. As of March 31, 2026, the Company had no cash equivalents besides what was in the cash balances as of those dates.

Fair value of financial instruments

The Company adopted the provisions of FASB Accounting Standards Codification ("ASC") 820 (the "Fair Value Topic") which defines fair value, establishes a framework for measuring fair value under U.S. GAAP, and expands disclosures about fair value measurements.

The Fair Value Topic defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. It requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. It also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities:

Market approach—Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other sources.

Cost approach—Based on the amount that currently would be required to replace the service capacity of an asset (replacement cost); and

Income approach—Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques, and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

> Level 1: Quoted market prices available in active markets for identical assets or liabilities as of the reporting date. An active market for an asset or liability is a market in which transactions for the asset or liability occur with significant frequency and volume to provide pricing information on an ongoing basis.
>
> Level 2: Observable inputs other than Level 1 inputs. Example of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active.
>
> Level 3: Unobservable inputs based on the Company's assessment of the assumptions that are market participants would use in pricing the asset or liability.

The carrying amount of the Company's financial assets and liabilities, such as cash, accounts receivable, prepaid expenses, inventory, accounts payable, and accrued expenses approximate their fair value because of the short maturity of those instruments. The Company's notes payable approximates the fair value of such liabilities based upon management's best estimate of interest rates that would be available to the Company for similar financial arrangements at March 31, 2026.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB ASC to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

Revenue recognition

The Company recognizes revenue in accordance with ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606).

Under ASU 2014-9, the Company recognizes revenue when its customers obtain control of the promised good or services, in an amount that reflects the consideration which the Company expects to receive in exchange for those goods or services. The Company applies the following five-step: (i) identify the contract(s) with a customer; (ii) identify the performance obligation(s) in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to the performance obligation(s) in the contract; and (v) recognize revenue when (or as) the Company satisfies a performance obligation.

At contract inception, once the contract is determined to be within the scope of ASU 2014-09, the Company identifies the performance obligation(s) in the contract by assessing whether the goods or services promised within each contract are distinct. The Company then recognizes revenue for the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied.

Income taxes

The Company follows Section 740-10-30 of the FASB ASC, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the fiscal year in which the temporary differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. 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 adopted section 740-10-25 of the FASB ASC ("Section 740-10-25") with regards to uncertainty in income taxes. Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no material adjustments to its assets and/or liabilities for unrecognized income tax benefits according to the provisions of Section 740-10-25.

Stock-based compensation

In December 2004, the FASB issued FASB ASC No. 718, *Compensation – Stock Compensation* ("ASC No. 718"). Under ASC No. 718, companies are required to measure the compensation costs of share- based compensation arrangements based on the grant-date fair value and recognize the costs in the financial statements over the period during which employees are required to provide services. Share-based compensation arrangements include stock options, restricted share plans, performance-based awards, share appreciation rights and employee share purchase plans. As such, compensation cost is measured on the date of grant at their fair value. Such compensation amounts, if any, are amortized over the respective vesting periods of the option grant. The Company applies this statement prospectively.

Equity instruments ("instruments") issued to other than employees are recorded on the basis of the fair value of the instruments, as required by ASC No. 718. FASB ASC No. 505, *Equity Based Payments to Non-Employees*, defines the measurement date and recognition period for such instruments. In general, the measurement date is when either (a) a performance commitment, as defined, is reached or (b) the earlier of (i) the non-employee performance is complete or (ii) the instruments are vested. The measured value related to the instruments is recognized over a period based on the facts and circumstances of each particular grant as defined in the FASB ASC.

There are no outstanding options or warrants as of March 31, 2026.

Net loss per share

The Company computes basic and diluted earnings per share amounts pursuant to section 260-10-45 of the FASB ASC. Basic earnings per share is computed by dividing net loss available to common shareholders, by the weighted average number of shares of common stock outstanding during the period, excluding the effects of any potentially dilutive securities. Diluted earnings per share is computed by dividing net loss available to common shareholders by the diluted weighted average number of shares of common stock during the period. The diluted weighted average number of common shares outstanding is the basic weighted number of shares adjusted as of the first day of the year for any potentially dilutive debt or equity. There were no potentially dilutive shares outstanding as of March 31, 2026.

Impairment of long-lived assets

The Company evaluates long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of the assets to future undiscounted cash flows to be generated by the asset. If such assets are considered impaired, the impairment to be recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets. The Company has not recognized any related impairment losses.

Accounts Receivable

On August 1, 2023, the Company adopted ASC 326, "*Financial Instruments - Credit Losses*". In accordance with ASC 326, 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. 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. There are presently no receivables, therefore no allowance for estimated uncollectible amounts was necessary.

NOTE 3 – LIQUIDITY AND CAPITAL RESOURCES, GOING CONCERN

The Company's financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. The net loss for the three months ended March 31, 2026 was $132,130. The Company has approximately $84.500 million of accumulated deficit and working capital increase of $18,299 as of March 31, 2026. The Company does not have a source of revenue sufficient to cover its operation costs giving substantial doubt for it to continue as a going concern. The Company will be dependent upon the raising of additional capital through selling of common stock in order to implement its business plan, or merge with another operating company. Management is currently evaluating several investment opportunities which are at various stages of due diligence. Given the complex nature of such investigations and negotiations, management cannot predict when any future investments will be consummated. There can be no assurance that the Company will be successful in these efforts in order to continue as a going concern. See Subsequent Events (Note 9) for additional information on liquidity and capital sources.

NOTE 4 – CAPITAL STOCK

The Company's authorized common stock as of March 31, 2026, is 20,000,000,000 common shares with a par value of $0.00001 per share, of which there are 6,563,597,467 shares issued and outstanding. There are 200,000,000 preferred Series A shares with a par value of $0.001 per share, of which there are 5,317,600 shares issued and outstanding as of March 31, 2026. There are 200,000,000 preferred Series B shares with a par value of $0.001 per share, of which there are 17,289,422 shares issued and outstanding as of March 31, 2026. As of March 31, 2026 there is an outstanding Stock Payable of $1,838,958 due to related parties associated with the acquisitions of 1stPoint Communications, LLC and its subsidiaries and Endstream Communications, LLC on November 1, 2024, which will be issued as Series B Preferred Stock in accordance with the Share Exchange Agreement.

NOTE 5 – WARRANTS

The Company has no outstanding and exercisable warrant as of March 31, 2026.

NOTE 6 – INCOME TAXES

Management did not provide any current U.S. federal income tax provision or benefit for the current or any prior periods because the Company has experienced operating losses since inception. Management has determined that the Company does not have any uncertain tax positions and associated unrecognized benefits that would impact the consolidated financial statements or related disclosures.

Deferred income tax assets and liabilities are computed annually for differences between financial statement and tax bases 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. Income tax expense is the tax payable or refundable for the period plus or minus the change during the period in deferred tax assets and liabilities. The net deferred tax assets and liabilities included in the financial statements consist of the following amounts at March 31, 2026.

Deferred Tax Assets:	
Net operating loss carryforwards	$15,134,596
Total	15,134,596
Less valuation allowance	$(15,134,596)

The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, historical taxable income including available net operating loss carryforwards to offset taxable income, and projected future taxable income in making this assessment.

Past and future changes in the ownership of the Company may place limitations on the use of these net operating losses pursuant to Section 382 of the Internal Revenue Code.

NOTE 7 – ACCRUED COMPENSATION AND RELATED PARTY TRANSACTIONS

The company has no accrued compensation as of March 31, 2026.

Advances from related parties and unrelated parties consisted of the following as of March 31, 2026 and December 31, 2025:

	March 31, 2026	December 31, 2025
Athena Brown	14,416	14,563
Jinan Haba	1,766	1,465
Ameer Shouekani	0	0
Farid Shouekani	44,464	0
Bashir Imam	30,906	30,906

Hala Shouekani	4,352	4,352
Mustafa Alsamarae	10,000	10,000
Ayman Shouekani	14,500	14,500
Total Advances	$120,800	$75,786

The amounts due to related party consists of unsecured advances to the Company, from shareholders, related parties, and officers of the company. The loans totaled $120,800 and $75,786 as of March 31, 2026 and December 31, 2025, respectively. Such advances will be repaid upon the increase in operations and as additional cash flow becomes available.

NOTE 8 – COMMITMENTS AND LEASES

The Company does not currently have any material long-term lease obligations. All leases are currently month-to-month and have no obligations pursuant to ASC 842. There are two month-to-month tenancy agreements for office space which are less than $2,000 per month.

NOTE 9 – SUBSEQUENT EVENTS

There are no subsequent events.