

May 19, 2026

OTC Markets Group Inc.

Attn: Issuer Compliance Dept.

300 Vesey Street, 12th Floor

New York, NY 10282

RE: Shell Company Status of NetBrands Corp., a Delaware corporation (“NBND” or the “Company”)

Ladies and Gentlemen:

I am an attorney admitted to practice in New York State and serve as securities counsel to the Company, and have been asked by the Company to render this opinion in connection with the Company’s change in its status as a “shell risk” on OTCMarkets.com and to state my opinion as to the status of the Company as a “shell company” under Rule 405 of the Securities Act of 1933, as amended (the “Securities Act”), and Rule 12b-2 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”).

This opinion is submitted pursuant to the requirements of OTC Markets Group Inc. (“OTC Markets”) for publication as a Supplemental Report under the Alternative Reporting Standard.

In rendering this opinion, I have relied upon information, documents, and representations provided to me by the Company, its officers, and directors, including its disclosure statements, financial statements, Articles of Incorporation, Bylaws, and resolutions adopted through the date hereof as well as information filed by the Company under the Exchange Act.

I have also held discussions with management regarding the Company’s business operations, capitalization, and pending transactions.

Based upon my review and such information as I have deemed necessary, and subject to the qualifications and limitations set forth herein, I have observed the following recent significant events and facts affecting the Company’s status:

1. The Company is subject to the reporting requirements of the Exchange Act and appears to be current in its filings thereunder and does not designate itself as a Shell Company.
2. The Company’s Annual Report on Form 10-K for the year ended December 31, 2025 shows total assets of \$102,185 and revenue of \$18,265. The Company’s Quarterly Report on Form 10-Q for the period ended March 31, 2026 shows total assets of \$91,180 and revenues

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of \$13,815.

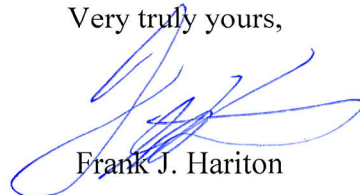
3. The assets and revenues listed above are connected to the Company's principal business.
4. The Company now has more than nominal operations and more than nominal non-cash assets, maintains active management oversight, and is pursuing strategic growth and financing initiatives consistent with an ongoing business enterprise. I note that the revenues on the first quarter were on a similar scale to the revenues for the prior year.

Based upon and subject to the foregoing, and in reliance upon the accuracy and completeness of all information and representations provided to us by the Company and its management, it is my opinion that the Company is not a "shell company" under applicable U.S. federal securities laws and should therefore the "shell risk" designation may be removed at www.otcmarkets.com.

This opinion is based on facts known to me as of the date hereof. I have not undertaken, and do not undertake, any obligation to update or supplement this opinion in light of subsequent events or changes in fact or law. This opinion is expressly qualified by the assumption that all documents, records, and representations furnished to us by the Company are accurate, complete, and not misleading in any material respect. I assume no responsibility for verifying the factual matters underlying the Company's disclosures, financial statements, or other representations. If any such information should prove to be inaccurate or incomplete in any material respect, the conclusions expressed herein could be affected materially.

This opinion is rendered solely for the purpose of providing OTC Markets Group Inc. with a good-faith legal assessment of the Company's current operational and legal status. It may be published by the Company on www.otcmarkets.com as a Supplemental Report and relied upon by OTC Markets Group Inc. in connection with its review of the Company's shell status. It may not be relied upon by any other person for any other purpose without my prior written consent.

Very truly yours,



Frank J. Hariton