AFFLUENCE CORPORATION

1500 NORTH GRANT ST. SUITE R
DENVER, CO 80203
720.295.6409
INFO@AFFUCORP.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:

10,514,485 as of March 31, 2026 *(Current Reporting Period Date or More Recent Date)*

10, 514,485as of December 31, 2025 *(Most Recent Completed Fiscal Year End)*

Shell Status
Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Change in Control
Indicate by check mark whether a Change in Control[5] of the company has occurred during this reporting period:

Yes: ☒ No: ☐

[5] "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.

Affluence Corporation 2009 to present
BSA Satelink Inc. January 2009

The Company was incorporated under the laws of the State of Colorado on November 23, 1994 and is currently active in the state of Colorado.

Standing in this jurisdiction: Active

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

N/A

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

None

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

Reverse merger May 14, 2025
Reverse stock split became effective April 16, 2026 (1,250 shares became 1 share).

Address of the issuer's principal executive office:

Dolan Plaza 211 Greenwood Avenue Suite 258, Bethel, CT 06801
Phone: 702-295-6409

Address of the issuer's principal place of business:
☐ *Check if principal executive office and principal place of business are the same address:*

Hipolit Lazaro 25 Local 2 Barcelona Spain

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

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

2) Security Information

Transfer Agent

Name: EQ Shareowner Services (Equiniti)
Phone: (651)-306-2920
Email: Jeff.Carlson@equiniti.com
Address: 1110 Centre Pointe Curve, Suite 101, Mendota Heights, MN 55120

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:	AFFU	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	00829V209	
Par or stated value:	$0.00001	
Total shares authorized:	50,000,000,000	as of date: 3/31/26
Total shares outstanding:	10,514,485	as of date: 3/31/26
Total number of shareholders of record:	248	as of date: 3/31/26

Following the reverse stock split effective April 16, 2026, the new CUSIP is 00829V209.

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

N/A

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.

Exact title and class of the security:	Series A Preferred Stock	
Par or stated value:	$0.00001	
Total shares authorized:	100,000,000	as of date: 3/31/26
Total shares outstanding:	100,000,000	as of date: 3/31/26
Total number of shareholders of record:	3	as of date: 3/31/26

Exact title and class of the security:	Series B Preferred Stock	
Par or stated value:	$0.00001	
Total shares authorized:	200,000	as of date: 3/31/26
Total shares outstanding:	100,000	as of date: 3/31/26
Total number of shareholders of record:	4	as of date: 3/31/26

Options are outstanding and exercisable to purchase 25,000, for the President's compensation

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.

Common shares are eligible for dividends if dividend payout is authorized and approved by the Board of Directors. To date, no dividends have been paid out. Each Common share has voting rights on a one-for-one basis. There are no preemptive 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 in aggregate can be converted into 51% of the outstanding common stock on a fully diluted basis within two years from issuance date (May 14, 2025). The Series A stockholders may vote as if they held 51% of the common stock.

Series B Preferred Stock in aggregate can be converted into 20% of the outstanding common stock on a fully diluted basis within two years from issuance date (May 14, 2025). The Series B stockholders may vote as if they held 20% of the common stock

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

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

None

3) Issuance History

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: x (If yes, you must complete the table below)

Shares Outstanding Opening Balance: Date 12/31/2023 Common: 486,037 Preferred: 0			*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.**

Pre Merger Issuance – December 31, 2023 to May 14, 2025 Given Effect of Reverse Stock Split 1,250 Pre-split shares into 1 New share

6/1/24 – 5/14/25	New Issuance – Premerger Aggregate	32,400	Common	.10	No	Maverick Capital Partners, LLC. c/o Usama Almagarby	Note Conversions	Free Trading	4(a)(2)
6/1/24 – 5/14/25	New Issuance – Premerger Aggregate	4,800	Common	.10	No	Macaddian Marketing, c/o Howard Issacs	Service	Restricted	4(a)(2)
6/1/24 – 5/14/25	New Issuance – Premerger Aggregate	4,800	Common	.10	No	Valerian Capital -Dan Fried	Debt Restructuring	Restricted	4(a)(2)
6/1/24 – 5/14/25	New Issuance – Premerger Aggregate	25,760	Common	.10	No	Various	Officers and Directors	Restricted	4(a)(2)
6/1/24 – 5/14/25	New Issuance – Premerger Aggregate	1,251,980	Common	.0026	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversions	Free Trading	4(a)(2)
6/1/24 – 5/14/25	New Issuance – Premerger Aggregate	112,000	Common	.00169	Yes	Traverse Opportunity Fund, LP c/o Chad Nelson	Note Conversions	Free Trading	4(a)(2)
6/1/24 – 5/14/25	New Issuance – Premerger Aggregate	643,117	Common	.0005	Yes	Invenire Capital, c/o Chad Nelson	Note Conversions	Free Trading	4(a)(2)
4/7/25	New Issuance	25,000	Series B Preferred	3.89	No	Rohan Chanmugam	Director Compensation	Restricted	
4/7/25	New Issuance	25,000	Series B Preferred	3.89	No	Peter Cummings	Director Compensation	Restricted	
4/10/25	New Issuance	25,000	Series B Preferred	3.89	No	Ignasi Vilajosana	Services	Restricted	
4/10/25	New Issuance	25,000	Series B Preferred	3.89	No	Thierry Scozzesi	Services	Restricted	

4/14/25	New Issuance	468,162	Series A Preferred	.80		Marcona Global SLU Francisco Domingo	Subsidiary Acquisition	Restricted	
4/14/25	New Issuance	64,277	Series A Preferred	.80		Parker and Stark Xavier Marti Carne Mohedano	Subsidiary Acquisition	Restricted	
4/14/25	New Issuance	467,561	Series A Preferred	.80		JM State SL Jose Vicente Munoz Lopez	Subsidiary Acquisition	Restricted	
				Post Merger Issuances					
5/22/25	New Issuance	240,000	Common	.43	Yes	Invenire Capital, c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
6/4/25	New Issuance	126,399	Common	.11	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
6/10/25	New Issuance	240,000	Common	.08	Yes	Traverse Opportunity Fund, LP c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
6/20/25	New Issuance	268,000	Common	.11	Yes	Traverse Opportunity Fund, LP c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
6/20/25	New Issuance	268,148	Common	.11	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
7/2/25	New Issuance	233,636	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
7/7/25	New Issuance	280,000	Common	.08	Yes	Traverse Opportunity Fund, LP c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
7/17/25	New Issuance	123,827	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)

8/19/25	New Issuance	300,000	Common	.63	Yes	Invenire Capital, c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
8/25/25	New Issuance	342,984	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
9/16/25	New Issuance	484,018	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
9/17/25	New Issuance	400,000	Common	.12	Yes	Traverse Opportunity Fund, LP c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
9/24/25	New Issuance	360,216	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
9/30/25	New Issuance	411,499	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
9/30/25	New Issuance	400,000	Common	.37	Yes	Invenire Capital, c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
10/7/25	New Issuance	555,868	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
10/14/25	New Issuance	560,000	Common	.08	Yes	Traverse Opportunity Fund, LP c/o Chad Nelson	Note Conversion	Free Trading	4(a)(2)
10/16/25	New Issuance	532,176	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)
10/30/25	New Issuance	522,813	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)

11/17/25	New Issuance	820,513	Common	.08	Yes	Matterhorn Partners LLC	Note Conversion	Free Trading	4(a)(2)
12/18/25	New Issuance	573,830	Common	.08	Yes	Trillium Partners, LP c/o Steven Hicks	Note Conversion	Free Trading	4(a)(2)

Shares Outstanding on Date of This Report: Ending Balance: Date 3/31/2026 Common: 10,514,485 Preferred: 1,100,000	

Example: A company with a fiscal year end of December 31st 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:

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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[6]	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
3/5/21	555,000	555,000	N/A	65% of market price	N/A	13,520,921	Maverick Capital Partners, LLC – Usama Almagarby	Settlement Agreement for Defaulted Notes
7/27/22	1,870,000	3,843,978	7/27/23	Lesser of $0.0005 or 65% of market price	2,912,000	93,647,065	Assigned to J.P. Carey Enterprises, Inc. – Joseph Canouse	Loan

[6] 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.

9/8/22	770,000	1,721,744	9/8/23	Lesser of $0.0005 or 65% of market price	-	45,381,739	Assigned to J.P. Carey Enterprises, Inc. – Joseph Canouse	Loan
9/8/22	220,000	403,643	9/8/23	Lesser of $0.0005 or 65% of market price	3,223,200	9,833,555	Traverse Opportunities Fund – Chad Nelson	Loan
9/8/22	220,000	403,643	9/8/23	Lesser of $0.0005 or 65% of market price	-	9,833,555	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
9/8/22	550,000	162,947	9/8/23	Lesser of $0.0005 or 65% of market price	7,272,880	3,969,713	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
9/8/22	137,500	399,173	9/8/23	Lesser of $0.0005 or 65% of market price	-	9,724,663	Michael Balkin	Loan
4/15/24	230,000	275,055	7/15/24	Lesser of $0.0005 or 65% of market price	-	6.700,890	Traverse Opportunities Fund – Chad Nelson	Loan
10/16/24	85,000	97,366	4/30/25	Lesser of $0.0005 or 65% of market price	-	2,372,026	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
10/25/24	35,000	40,005	4/30/25	Lesser of $0.0005 or 65% of market price	-	974,614	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
11/1/24	25,000	28,527	10/31/25	Lesser of $0.0005 or 65% of market price	-	694,985	Frondeur Partners LLP – William Gonyer	Service
12/1/24	25,000	28,322	11/30/25	Lesser of $0.0005 or 65% of market price	-	689,979	Frondeur Partners LLP – William Gonyer	Service
1/1/25	25,000	28,110	12/31/25	Lesser of $0.0005 or 65% of market price	-	684,806	Frondeur Partners LLP – William Gonyer	Service
2/1/25	25,000	27,897	1/31/26	Lesser of $0.0005 or 65% of market price	-	679,634	Frondeur Partners LLP – William Gonyer	Service
3/1/25	25,000	27,705	2/28/26	Lesser of $0.0005 or 65% of market price	-	674,961	Frondeur Partners LLP – William Gonyer	Service
3/11/25	18,000	19,899	12/31/25	Lesser of $0.0005 or 65% of market price	-	484,771	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
4/1/25	25,000	27,493	3/31/26	Lesser of $0.0005 or 65% of market price	-	669,789	Frondeur Partners LLP – William Gonyer	Service
4/28/25	16,000	17,477	3/31/26	Lesser of $0.0005 or 65% of market price	-	425,781	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
5/1/25	25,000	27,288	4/30/26	Lesser of $0.0005 or 65% of market price	-	664,783	Frondeur Partners LLP – William Gonyer	Service

6/1/25	25,000	27,075	5/31/26	Lesser of $0.0005 or 65% of market price	-	659,610	Frondeur Partners LLP – William Gonyer	Service
6/11/25	10,000	11,796	6/30/26	Lesser of $0.0005 or 65% of market price	-	287,365	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
7/1/25	25,000	26,870	6/30/26	Lesser of $0.0005 or 65% of market price	-	654,604	Frondeur Partners LLP – William Gonyer	Service
7/10/25	11,000	11,796	6/30/26	Lesser of $0.0005 or 65% of market price	-	287,365	Frondeur Partners LLP – William Gonyer	Loan
7/31/25	17,000	18,132	3/31/26	Lesser of $0.0005 or 65% of market price	-	440,025	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
8/1/25	25,000	26,658	7/31/26	Lesser of $0.0005 or 65% of market price	-	649,431	Frondeur Partners LLP – William Gonyer	Service
8/15/25	17,000	18,062	3/31/26	Lesser of $0.0005 or 65% of market price	-	440,025	Frondeur Partners LLP – William Gonyer	Loan
9/1/25	25,000	26,445	8/13/26	Lesser of $0.0005 or 65% of market price	-	644,259	Frondeur Partners LLP – William Gonyer	Service
9/2/25	40,000	42,301	9/30/26	Lesser of $0.0005 or 65% of market price	-	1,030,547	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
10/1/25	45,000	47,232	9/30/26	Lesser of $0.0005 or 65% of market price	-	1,150,655	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
10/1/25	25,000	26,240	9/30/26	Lesser of $0.0005 or 65% of market price	-	639,253	Frondeur Partners LLP – William Gonyer	Service
10/14/25	17,000	17,782	9/30/26	Lesser of $0.0005 or 65% of market price	-	433,217	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
10/31/25	22,500	23,431	9/30/26	Lesser of $0.0005 or 65% of market price	-	570,822	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
11/1/25	25,000	26,027	10/31/26	Lesser of $0.0005 or 65% of market price	-	634,080	Frondeur Partners LLP – William Gonyer	Service
12/1/25	25,000	25,822	11/30/26	Lesser of $0.0005 or 65% of market price	-	629,074	Frondeur Partners LLP – William Gonyer	Service
12/5/25	33,000	34,049	12/31/26	Lesser of $0.0005 or 65% of market price	-	829,497	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
1/1/26	25,000	25,610	12/31/26	Lesser of $0.0005 or 65% of market price	-	623,901	Frondeur Partners LLP – William Gonyer	Service

1/6/26	23,000	23,794	12/31/26	Lesser of $0.0005 or 65% of market price	-	579,669	Assigned to Lancaster Partners LLC – Todd Sherman	Loan
2/1/26	25,000	25,397	1/31/27	Lesser of $0.0005 or 65% of market price	-	618,729	Frondeur Partners LLP – William Gonyer	Service
3/1/26	25,000	25,205	2/28/27	Lesser of $0.0005 or 65% of market price	-	614,056	Frondeur Partners LLP – William Gonyer	Service
Total Outstanding Balance:		$8,790,803		**Total Shares:**		214,164,056		

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

A portion ($50,000) of the convertible note issued to Trillium Partners LP on September 8, 2022 was assigned to a third-party investor in November and was fully converted into 1,025,641,026 common shares, on November 17, 2025.

All but $450,000 (principal) of the convertible notes issued to or assigned to Traverse Opportunities Fund, LP were assigned to a third-party investor in January 2026.

All the notes issued to or assigned to Trillium Partners LP have been assigned to a third-party in February 2026.

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.

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

Affluence Corporation is a technology company focused on Smart City Software, 5G and IoT solutions that will power the next generation internet.

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

Mingothings SLU (MTi) – is a wholly owned subsidiary of the Company and develops and helps implement and enhance Smart City Software solutions which are deployed throughout the world.

Control Person: Francisco Domingo
Chief Executive Officer
Address: Hipolit Lazaro,
25 Local 2
Barcelona, Spain 08014
Phone:34 934 860 961

C. Describe the issuers' principal products or services.

The Company develops, implements and enhances smart city software solutions under the brand names of Mingothings.The products and services are available in enterprise software and SaaS versions. The compaies also provides professional services which include consulting and installation services and software maintenance. The software is deployed throughout the world.

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.

The parent company uses shared office space located in Bethel, CT.

MTi leases office and warehouse space in Barcelona, Spain. The principal office is located at:

Hipolit Lazaro 25 Local 2 Barcelona Spain
Phone: 34 934 860 961

The subsidiaries

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's assets belong to MTi and consist of leased vehicles, desktop computers, laptops and printers. The fixed assets are in the Barcelona, Spain facility. There are no equipment leases.

6) All Officers, Directors, and 5% Beneficial Owners 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.

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
Francisco Domingo	Chairman of the Board	Barcelona, Spain	468,162	Series A Preferred	47%	Held directly by Marcona Global, S.L.
Parker and Stark	Beneficially owned by seller of MTi	Barcelona, Spain	64,277	Series A Preferred	6%	Xavier Marti Carne Mohedano
JMState SL	Beneficially owned by seller of MTi	Barcelona, Spain	467,561	Series A Preferred	47%	Jose Vicente Munoz Lopez
Ignasi Vilajosana	Director	Barcelona, Spain	2,400 25,000	Common Series B Preferred	<1% 20%	Held directly by Deneb Global Investment

Oscar Brito	President	West New York, New Jersey	25,000	Options to Purchase Series B Preferred	20%	N/A
Rohan Chanmugam	Director	London, UK	18,000 25,000	Common Series B Preferred	<1% 20%	Held directly by Clevercoms, LTD
William E Gonyer	CFO/Director	Redding, CT	0			N/A
Peter Cummings	Director	Cork, Ireland	3,600 25,000	Common Series B Preferred	<1% 20%	N/A
Thierry Scozzesi	Investor	Barcelona, Spain	25,000	Series B Preferred	20%	N/A

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

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);

   N/A

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;

   N/A

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;

   N/A

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

   N/A

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.

   N/A

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.

   N/A

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. If any updates are needed to your public company profile, update your company profile.

Securities Counsel
Name: Jonathan Leinwand, Esq.
Firm: Jonathan D. Leinwand, P.A.
Address 1: 18305 Biscayne Blvd Suite 200
Address 2: Aventura, FL 33180
Phone: (954) 9037856
Email: jonathan@jdlpa.com

Investor Relations

No regular service used

All other means of Investor Communication:

X (Twitter): _____
Discord:
LinkedIn www.linkedin.com/company/69224674
Facebook: _____
Website: https://affucorp.com

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.

None

9) Disclosure & Financial Information

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

Name: William Gonyer
Title: Chief Financial Officer
Relationship to Issuer: Officer

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

☐ IFRS
x U.S. GAAP

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

Name: William Gonyer
Title: Chief Financial Officer
Relationship to Issuer: Officer

Describe the qualifications of the person or persons who prepared the financial statements:[7] Mr. Gonyer has over 25 years of investment banking and public accounting experience with Natixis Corporate and Investment Bank, UBS, and Price Waterhouse (PWC). Mr. Gonyer received an MBA in Public Accounting from the Lubin Graduate School of Business and a BS in Business Administration and Economics from The King's College.

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

[7] 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.

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, Oscar Brito, President of the Company certify that:

1. I have reviewed this Disclosure Statement for Affluence Corporation;

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 27, 2026

/s/Oscar A Brito]

(Digital Signatures should appear as "/s/ [Oscar A Brito)

Principal Financial Officer:

I, William Gonyer certify that:

1. I have reviewed this Disclosure Statement for Affluence Corporation;

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 27, 2026

/s/William E Gonyer]

(Digital Signatures should appear as "/s/ William E Gonyer")

AFFLUENCE CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

		March 31, 2026		December 31, 2025
ASSETS				
Current Assets				
Cash	$	460,005	$	1,638,495
Accounts receivable		502,889		722,745
Short-term interest-bearing investments		92,800		94,691
Prepaid expenses and other current assets		-		18,264
Total Current Assets		1,055,694		2,474,195
Property and equipment, net		24,131		24,622
Officer loans		208,079		270,439
Investments – at cost		1,150,650		55,005
Intangibles – software, net		35,871		36,602
Other non-current assets		121,199		124,257
Deferred tax assets - Spain		136,380		139,159
Total non-current assets		1,676,310		650,084
Total Assets	$	2,732,004	$	3,124,279
LIABILITIES AND STOCKHOLDERS' DEFICIT				
Current Liabilities:				
Accounts payable and accrued expenses	$	521,720	$	2,167,560
Accrued interest		1,876,566		1,461,771
		166,844		
Government agency loans		692,658		692,658
Loans and notes payable current portion, net of discounts		3,274,714		2,975,000
Convertible notes payable – net of discounts and premiums		7,012,510		6,839,107
Derivative liabilities		13,791,331		8,939,151
Total Current Liabilities		27,506,673		23,075,247
Long-term Liabilities:				
Spanish Government Sponsored non-current liabilities		678,825		340,664
Notes and loans payable, non-current portion		494,788		116,951
Total Long-term Liabilities		1,173,613		457,615
Total Liabilities		28,682,286		23,532,862
Commitments and Contingencies (Notes)				
Stockholders' Deficit:				
Series A preferred stock, 1,000,0000, $0.00001 par shares authorized and outstanding at March 31, 2026 and December 31, 2025.		10		10
Series B preferred stock, 200,000, $0.00001 par shares authorized and 100,000 outstanding at March 31, 2026 and December 31, 2025.		1		1
Common stock - $0.00001 par value, 50,000,000,000 shares authorized, 10,514,485 shares issued and outstanding at March 31, 2026 and December 31, 2025.		105		105
Additional paid-in capital		(16,525,612)		(16,760,096)
Restricted retained				
Cumulative translation adjustment		(5,260)		126,572)
Accumulated surplus/(deficit)		(9,613,470)		(3,775,175)
Total Stockholders' Deficit		(25,948,282)		(20,535,155)
Total Liabilities and Stockholders' Deficit	$	2,732,004	$	3,124,279

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

AFFLUENCE CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME (LOSS)
(Unaudited)

	For the Three Months Ended March 31,	
	2026	**2025**
Sales, net	$ 796,648	$ 678,546
Operating Expenses:		
Gain on asset disposal	(1,420)	-
Selling, general, and administrative expenses	315,273	566,649
Compensation	433,175	108,469
Professional fees	116,100	5,102
Total Operating Expenses	863,128	680,266
Loss Before Other (Income) Expense	(66,480)	(1,720)
Other Income (Expense):		
Interest income	-	-
Loss on issuance of convertible debt	(69,993)	-
Loss on conversion of debt to common stock	-	-
Interest and financing costs	(516,848)	(3,090)
Gain (Loss) on change in fair market value of derivative	(4,687,242)	-
Loss on settlement of debt	(75,000)	-
Total Other (Income) Expense	(5,349,083)	(3,090)
Net Loss before Provision for Income Tax	(5,415,563)	(4,809)
Benefit (Provision) for Income Tax	-	-
Net Loss	$ (5,415,563)	$ (4,809)
Other Comprehensive income and (expense)		
Currency translation adjustment	(5,260)	-
Net Loss Attributable to Common Stockholders	$ (5,420,823)	$ (4,809)
Basic and Diluted Loss Per Share	$ (0.52)	$ (1.17)
Weighted Average Number of Common Shares Outstanding:		
Basic and diluted	10,145,485	4,125

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

AFFLUENCE CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY/(DEFICIT) FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Unaudited)

	Series A Preferred Stock		Series B Preferred Stock		Common Stock		Restricted Retained Earnings	Additional Paid in Capital	Accumulated Surplus (Deficit)	Total
	Shares	Amount	Shares	Amount	Shares	Amount				
Balance at December 31, 2024	-	-	-	-	4,125	$ 4,520	$ 290,986	$ -	$ (59,204)	$ 236,302
Net Income (loss) for three months ended March 31, 2025	-	-	-	-	-	-	-	-	(4,809)	(4,809)
Balance at March 31, 2025	-	-	-	-	4,125	4,520	290,986	-	(64,013)	(64,013)
Balance at December 31, 2025	1,000,000	$ 10	100,000	$ 1	10,105,908	$ 105	$ -	$ (16,760,096)	$ (3,775,175)	$ (20,535,155)
Registration of reserves - Spain							190,684	-	190,684)	-
Adjustment to accumulated deficit and additional paid in capital	-	-	-	-	-	-	-	234,429	(226,788)	7,641
Warrants issued to investors	-	-	-	-	-	-	-	55	-	55
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	(5,260)	(5,260)
Net Income (loss) for three months ended March 31, 2026	-	-	-	-	-	-	-	-	(5,415,563)	(5,415,563)
Balance at March 31, 2065	1,000,000	10	100,000	1	10,514,485	105	190,684	(16,525,612)	(9,613,470)	(25,948,282)

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

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AFFLUENCE CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Three Months Ended March 31, 2026	2025
Cash Flows from Operating Activities:		
Net income/(loss)	$ (5,415,563)	$ (4,809)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock based expenses	-	-
Depreciation & amortization of intangibles	-	-
Amortization of debt discounts	124,404	-
Fee notes issued, charged to expense	75,000	-
Loss on issuance of securities charged to derivative expense	69,993	-
Gain on change in fair market value of derivative	4,687,242	-
Loss on conversion of convertible notes to common stock	-	-
Asset impairments	-	-
Loss on debtor judgement settlement	75,000	-
Changes in Operating Assets and Liabilities:		
Accounts receivable	222,662	212,357
(Purchase) or sale of short-term investments	-	-
Prepaid expenses and other current assets	(824,406)	-
Foreign currency translation effect on cash	(14,031)	-
Accounts payable, accrued expenses and accrued interest	(743,445)	(50,960)
Cash Provided/(Used) in Operating Activities	(1,697,271)	156,588
Cash Flows from Investing Activities:		
Cash acquired from acquisition	-	-
Cash portion from purchase of equity investment	(287,664)	-
Cash Used in Investing Activities	(287,664)	-
Cash Flows from Financing Activities:		
Investment purchase loan	831,133	
Proceeds from convertible notes payable	20,000	-
Repayments of loans and notes payable	(45,873)	-
Cash Provided/(Used by Financing Activities	805,260	-
Net Increase (Decrease) in Cash	$ (1,179,675)	$ 156,588
Effect of exchange rate changes on cash		
Cash – beginning of year	$ 1,639,680	$ 104,159
Cash – end of year	$ 460,7005	$ 260,707
Supplemental Disclosures of Cash Flow Information:		
Cash paid for:		
Interest	$ -	$ -
Taxes	$ -	$ -
Supplemental Disclosures of Noncash financing and investing activities:		
Original issue and derivative related discounts notes	$ 98,000	$ -
Issuance of common stock for note conversions	$ -	$ -
Issuance of preferred stock for services and compensation	$ -	$ -

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

NOTE 1 - NATURE OF OPERATIONS

The Company was incorporated in Colorado on November 23, 1994 as BSA SateLink Inc. On September 26, 2008, its wholly owned subsidiary (CBI Acquisition, Inc.) merged with Clear Blue Interactive, dba Affluence Corporation. On December 4, 2008, the Company filed a name change with the State of Colorado, changing its name to Affluence Corporation in order to better reflect the Company's business at that time. BSA Satelink was engaged in the business of satellite dish telemarketing and upon the merger with Affluence Corporation ceased operating in the satellite dish telemarketing business and the principal business became the social network site for affluent individuals. Affluence Corporation maintains a social media website on the internet. Affluence Corporation is now a telecom technology and smart cities company focused on 4G and 5G technology. The Company provides engineering and design services for smart cities applications worldwide.

In May 2025, AFFU completed its acquisition of Mingothings SLU (MTi) which is a technology solutions provider that provides software integration and IT services to municipalities and certain business entities, primarily in Europe, ASEAN and the Middle East. After the closing of the transaction MTi, became a legal subsidiary of the Company.

In February 2026, AFFU completed the acquisition of Marina Eye-Cam Technologies SLU. through its Barcelona based subsidiary MTi.

Reverse Merger/Acquisition of MTi

On May 14, 2025, the Affluence Corporation closed the Share Exchange with MTi whereby 100% of the common stock of MTi for Series A Preferred Stock which is convertible into 51% of the total issued and outstanding shares of common stock of the Company (fully diluted basis) as determined at the consummation of the acquisition.

The Share Exchange is intended to constitute a reorganization with the meaning of Section 368 of the Internal Revenue Code of 1986 (as amended).

As a result of the transaction, MTi became a legal subsidiary of the Company.

The Company evaluated the substance of the merger transaction and found it met the criteria for the accounting and reporting treatment of a reverse acquisition under ASC 805 (Business Combinations)-40-45 (Reverse Acquisition and Other Presentation Matters) and accordingly will consolidate the operations of MTi and the Company and the financial condition from the closing date of the transaction. The historic results of operations will reflect those of MTi. As such, MTi is treated as the acquirer while the Company is treated as the acquired entity for accounting and financial reporting purposes.

Under reverse merger accounting, the comparative historical financial statements of the Company, as the legal acquirer, are those of the accounting acquirer, MTi, the Company's financial statements prior to the closing of the reverse acquisition; reflect only the business of MTi.

MTi is considered the acquirer of AFFU based upon the terms of the Merger as well as other factors including; (i) MTi former shareholders own the conversion rights to 51% of the combined Company's outstanding common shares immediately following the closing of the Merger, and (ii) MTi's management hold the key Board of Director position of the combined Company. The Merger has therefore been recorded as a reverse acquisition. The figures described in the notes and financial statements are a continuation of the figures of the legal subsidiary or accounting acquirer (MTi). However, the equity reflects the legal acquirer, or accounting acquiree (AFFU) equity structure. The acquisition value is recorded to reflect the par value of the outstanding shares of the Company, including the number of shares issued in the reverse acquisition and has been recast to reflect the merger transactions as if it had occurred as of the earliest period presented. Any difference is recognized as an adjustment to the additional paid in capital to the extent available, and then as a retained earnings adjustment.

Prior to the closing of the agreement Oscar Brito was appointed President of AFFU. Following the closing of the agreements, James Honan resigned his position as CEO. A Board of Directors proposal to appoint Mr. Brito as CEO is pending formal approval.

The Company has authorized 1,000,000 Series A Preferred Shares of Stock, effective April 7, 2025. The shares have a stated value of $1.00 per share the preferred stock in aggregate can be converted into 51% of the outstanding common stock for a period of twenty-four months from the date of issuance. The stock has voting rights equal to the number of common shares into which the preferred shares may be converted. Under the terms of the Share Exchange Agreement the Company issued 1,000,000 shares of Series A Preferred Stock to the owners of MTi in exchange for 100% of the shares of MTi upon closing the aforementioned acquisition.

MTi.

MTi is a company formed under the laws of Spain and the city of Barcelona provides IT management solutions to municipalities and large public facilities (e.g. manufacture plants, sport stadiums) to integrate existing software and provide real-time centralized control over infrastructure integrating their complete operating landscape. MTi is headquartered in Barcelona, Spain.

At the end of March 2025, MTi acquired the assets of two other companies also located in Barcelona, Spain in anticipation of the merger with AFFU. These companies provide support services including logistics and personnel that facilitate the software integration.

Marina Eye-Cam Technologies S.L. (Marina) was purchased by MTi in February 2026. Marina is focused on advanced enterprise security, software development and integrated hardware systems.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND GOING CONCERN

Basis of Presentation and Principles of Consolidation

The Company prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles ("GAAP"). The accompanying consolidated financial statements include the accounts of Affluence Corp. and its wholly-owned subsidiary MTi SLU along with its subsidiaries (MTi is a company registered in Spain with offices and other facilities located in Barcelona). All significant intercompany accounts and transactions have been eliminated in consolidation.

Marina is carried as an 100% equity investment and will be consolidated following audits currently underway in Spain.

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") and the rules and regulations of the Securities and Exchange Commission ("SEC") for interim financial information. Accordingly, certain information and footnote disclosures normally included in financial statements in accordance with GAAP have been omitted. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included.

Under reverse merger accounting, the comparative historical financial statements of the Company, as the legal acquirer, are those of the accounting acquirer, MTi, the Company's financial statements prior to the closing of the reverse acquisition; reflect only the business of MTi and its subsidiaries.

Reclassifications

Certain reclassifications have been made to the prior period financial information to conform to the presentation used in the financial statements for the three months ended March 31, 2026.

Going Concern

The accompanying unaudited consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates the recoverability of assets and the satisfaction of liabilities in the normal course of business. For the three months ended March 31, 2026, the Company has incurred a loss of $5,415,563 and has incurred negative cash flows during the period. The working capital deficit, stockholders' deficit and accumulated deficit was $26,450,979, $25,948,282 and $9,613,470, respectively, at March 31, 2026. It is the management's opinion that these matters raise substantial doubt about the Company's ability to continue as a going concern for a period of twelve months from the issuance date of this report. The ability of the Company to continue as a going concern is dependent upon the management's ability to further implement its business plan and raise additional capital as needed from the sales of stock or debt. The Company has continued to implement cost-cutting measures and restructuring or setting up payment plans with vendors and service providers and plans to raise equity through a private placement, and restructure or repay its obligations. The accompanying consolidated financial statements do not include any adjustments that might be required should the Company be unable to continue as a going concern. However, additional funding may not be available to the Company on acceptable terms, or at all. Any failure to raise capital as and when needed could have a negative impact on the Company's ability to pursue its business plans and strategies, and the Company would likely be forced to delay, reduce, or terminate some or all of its activities, all of which could have a material adverse effect on the Company's business, results of operations and financial condition.

Use of Estimates

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Typical estimates include the allowance for credit losses on accounts receivable, reserves on inventory, and the valuation allowance on deferred tax assets.

Concentrations of Credit Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash and cash equivalents. The Company generally maintains balances in various operating accounts at financial institutions that management believes to be of high credit quality, in amounts that may exceed federally (US and Spain) insured limits. The Company has not experienced any losses related to its cash and cash equivalents and does not believe that it is subject to unusual credit risk beyond the normal credit risk associated with commercial banking relationships. At March 31, 2026 and December 31, 2025, all of the Company's cash and cash equivalents were held at accredited financial institutions. As of March 31, 2026, the Company had $0 in excess of insured amounts at financial institutions.

The Company's subsidiary, MTi, has a client with an outstanding unpaid account representing a total of 38% of the accounts receivable balance at March 31, 2026. The subsidiary has three clients with outstanding unpaid accounts representing a total of 38%, 10%, and 10% of its total receivables as of December 31, 2026.

Cash Equivalents

The Company considers all highly liquid investments with a maturity of a year or less when purchased to be short term time deposits and not included as cash in the balance sheet presentation.

Fair Value Measurements

The Company follows the FASB *Fair Value Measurements* standard, as they apply to its financial instruments. This standard defines fair value, outlines a framework for measuring fair value, and details the required disclosures about fair value measurements.

Fair value is defined as the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The standard establishes a hierarchy in determining the fair value of an asset or liability. The fair value hierarchy has three levels of inputs, both observable and unobservable. Level 1 inputs include quoted market prices for identical assets or liabilities in an active market that the Company has the ability to access at the measurement date. Level 2 inputs are market data, other than Level 1, that are observable either directly or indirectly. Level 2 inputs include quoted market prices for similar assets or liabilities, quoted market prices in an inactive market, and other observable information that can be corroborated by market data. Level 3 inputs are unobservable and corroborated by little or no market data. The standard requires the utilization of the lowest possible level of input to determine fair value and carrying amounts of current liabilities approximate fair value due to their short-term nature.

The estimated fair value of certain financial instruments, including cash and cash equivalents, accounts receivable, accounts payable and accrued expenses are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

The Company's non-financial assets, such as property and equipment, are adjusted to fair value only when an impairment is recognized. Such fair value measurements are based predominantly on Level 3 inputs.

Level 1: Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable, either directly or indirectly.

Level 2 inputs include quoted prices for similar assets, quoted prices in markets that are not considered to be active, and observable inputs other than quoted prices such as interest rates.

Level 3: Level 3 inputs are unobservable inputs.

The following required disclosure of the estimated fair value of financial instruments has been determined by the Company using available market information and appropriate valuation methodologies. However, considerable judgment is required to interpret market data to develop the estimates of fair value. Accordingly, the use of different market assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts.

The methods and assumptions used to estimate the fair values of each class of financial instruments are as follows: Cash and Cash Equivalents, Accounts Receivable, and Accounts Payable. The items are generally short-term in nature, and accordingly, the carrying amounts reported on the consolidated balance sheets are reasonable approximations of their fair values.

The carrying amounts of notes payable approximate the fair value as the notes bear interest rates that are consistent with current market rates.

The table below classifies the Company's liabilities measured at fair value on a recurring basis into the fair value as of March 31, 2026 and December 31, 2025.

	At March 31, 2026			At December 31, 2025		
Description	**Level 1**	**Level 2**	**Level 3**	**Level 1**	**Level 2**	**Level 3**
Derivative Liability	-	-	$ 13,791,331	-	-	$ 8,939,151

A roll-forward of the level 3 valuation financial instruments is as follows:

	Derivative Liabilities
Balance at December 31, 2024	$ -
Liabilities recognized upon merger May 14, 2025	7,152,126
Changes in fair market value	691,444)
Charged to derivative expense upon issuance of related note	758,292
Classified as initial debt discount upon issuance of related note	337,289
Balance at December 31, 2025	8,939,151
Changes in fair market value	4,687,242
Charged to derivative expense upon issuance of related note	69,938
Classified as initial debt discount upon issuance of related note	95,000
Balance at March 31, 2026	13,791,331

Note the successor company (MTi) did not have any derivative liabilities at December 31, 2024. $55 was charged to derivative expense at relative value for the issuance of warrants in conjunction with the note issued on January 6, 2026. The charge was credited to additional paid in capital, rather than derivative liability.

A summary of quantitative information about significant unobservable inputs (Level 3 inputs) used in measuring the Company's derivative liability that are categorized within Level 3 of the fair value hierarchy for the six months ended March 31, 2026 is as follows:

Inputs	**December 31, 2025**
Stock price	$ 0.13
Conversion price	$ 0.04 to 0.06
Volatility (annual)	421%
Risk-free rate	5%
Dividend rate	-

Accounts Receivable

Trade receivables are recorded at net realizable value consisting of the carrying amount less the allowance for credit losses, as needed. Factors used to establish an allowance include the credit quality of the customer and whether the balance is significant. The Company may also use the direct write-off method to account for uncollectible accounts that are not received. Using the direct write-off method, trade receivable balances are written off to bad debt expense when an account balance is deemed to be uncollectible. The Company maintains an allowance for credit losses primarily for estimated losses resulting from the inability or failure of individual customers to make required payments. The Company maintains an allowance under Accounting Standards Codification ("ASC") 326 based on historical losses, changes in payment history, customer-specific information, current economic conditions, and reasonable and supportable forecasts of future economic conditions. The allowance under ASC 326 is updated as additional losses are incurred or information becomes available related to the customer or economic conditions.

Property & Equipment

Property and equipment are stated at cost and depreciated over their estimated useful lives. Maintenance and repairs are charged to expense as incurred.

Software developed internally is capitalized following performance testing. For the three months ended March 31, 2026, no development costs were capitalized. All capitalized software is amortized to expense over the useful life. Amortization expense for the three months ended March 31, 2026 and 2025 were $0 and $0, respectively. When assets are retired or disposed of, the cost and accumulated depreciation are removed from the accounts, and any resulting gains or losses are included in income in the year of disposition. The Company examines the possibility of decreases in the value of these assets when events or changes in circumstances reflect the fact that their recorded value may not be recoverable. Amortization of purchased software and Depreciation of fixed assets were not material for the three months ended March 31, 2026 or 2025.

Long-Lived Assets

Long-lived assets (including capitalized software) are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Impairment is determined by comparing the carrying value of the long-lived assets to the estimated undiscounted future cash flows expected to result from use of the assets and their ultimate disposition. In instances where impairment is determined to exist, the Company writes down the asset to its fair value based on the present value of estimated future cash flows.

Deferred Financing Costs

All unamortized deferred financing costs related to the Company's borrowings are presented in the consolidated balance sheets as a direct deduction from the related debt. Amortization of these costs is reported as interest and financing costs included in the consolidated statement of operations.

Revenue Recognition

The Company adopted Accounting Standards Update ("ASU") 2014-09*, Revenue from Contracts with Customers*, and its related amendments (collectively known as "ASC 606"), effective January 1, 2018. The Company determines revenue recognition through the following steps:

- Identification of a contract with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the performance obligations in the contract; and
- Recognition of revenue when or as the performance obligations are satisfied.

It is management's practice to only invoice for services and goods to be provided within the coming month. While services may not be fully transferred the client is in fact obligated to pay the invoiced amount unless the contract is terminated with prior notice.

The Company manages its operating income on a regional basis at the present time. Revenue recognized for the EME (Europe and Middle East) region was $2,227,597, for the three months ended March 31, 2026 and $690,733 for the EME region for the three months ended March 31, 2025. The increase is related to MTi's success in bringing in new business and synergy from its subsidiaries.

Stock-based compensation

Stock-based compensation is accounted for based on the requirements of ASC 718 – *"Compensation –Stock Compensation*", which requires recognition in the financial statements of the cost of employee and director services along with non-employee services received in exchange for an award of equity instruments over the period the employee or director is required to perform the services in exchange for the award (presumptively, the vesting period). The ASC also requires measurement of the cost of employee and director services received in exchange for an award based on the grant-date fair value of the award. The Company utilizes the Black-Sholes option pricing model and uses the simplified method to determine expected term because of lack of sufficient exercise history.

Convertible Notes with Fixed Rate Conversion Options

The Company may enter into convertible notes, some of which contain, predominantly, fixed rate conversion features, whereby the outstanding principal and accrued interest may be converted by the holder, into common shares at a fixed discount to the market price of the common stock at the time of conversion. This results in a fair value of the convertible note being equal to a fixed monetary amount. The Company records the convertible note liability at its fixed monetary amount by measuring and recording a premium, as applicable, on the Note date with a charge to interest expense in accordance with ASC 480 - "Distinguishing Liabilities from Equity".

Derivative Liabilities

The Company has certain financial instruments that are derivatives or contain embedded derivatives. The Company evaluates all its financial instruments to determine if those contracts or any potential embedded components of those contracts qualify as derivatives to be separately accounted for in accordance with ASC 810-10-05-4 and 815-40. This accounting treatment requires that the carrying amount of any derivatives be recorded at fair value at issuance and marked-to-market at each balance sheet date. In the event that the fair value is recorded as a liability, as is the case with the Company, the change in the fair value during the period is recorded as either other income or expense. Upon conversion, exercise or repayment, the respective derivative liability is marked to fair value at the conversion, repayment or exercise date and then the related fair value amount is reclassified to other income or expense as part of gain or loss on extinguishment.

Income Taxes

The Company's current provision for income taxes is based upon its estimated taxable income in each of the jurisdictions in which it operates, after considering the impact on taxable income of temporary differences resulting from different treatment of items for tax and financial reporting purposes. 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 any operating loss or tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the year in which those temporary differences are expected to be recovered or settled. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income in those periods in which temporary differences become deductible. Should management determine that it is more likely than not that some portion of the deferred tax assets will not be realized, a valuation allowance against the deferred tax assets would be established in the period such determination was made. The Company follows the accounting for uncertainty in income taxes guidance, which clarifies the accounting and disclosures for uncertainty in income taxes recognized in the Company's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on derecognition and measurement of a tax position taken or expected to be taken in a tax return.

The Company currently has no federal or state tax examinations in progress. As of December 31, 2025, the Company's tax years 2025, 2024, 2023, and 2022, remain subject to audit, primarily by the Internal Revenue Service. However, the fiscal authorities in Spain have exceptions related to audits of tax losses and deductions that expire 10 years following the filing of the tax return. Management believes that no exposure exists to Spanish fiscal authorities beyond the standard statute of limitations.

Advertising Costs

Advertising costs are expensed as incurred and are included in General and Administrative expenses. The Company had no material expenses for advertising and marketing during the three months ended March 31, 2026 and 2025.

Net Loss Per Share

Basic loss per share is calculated by dividing the loss attributable to stockholders by the weighted-average number of shares outstanding for the period. Diluted loss per share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that shared in the earnings (loss) of the Company. Diluted loss per share is computed by dividing the loss available to stockholders by the weighted average number of shares outstanding for the period and dilutive potential shares outstanding unless such dilutive potential shares would result in anti-dilution. It should be noted that contractually the limitations on the third-party notes (and the related warrants) limit the number of shares converted to either 4.99% or 9.99% of the then outstanding shares. The Company's Chairman of the Board of Directors and other former owners of MTi hold all issued and outstanding shares of Series A Preferred Stock, which confers upon them a majority vote in all Company matters including authorization of additional shares of common stock or reverse stock split. As of March 31, 2026 and 2025, potentially dilutive securities consisted of the following:

	March 31, 2026	**March 31, 2025**
Series A Preferred Stock	6,015,643	-
Series B Preferred Stock	2,359,076	-
Warrants to purchase common stock	753,800	-
Third party convertible debt	215,707,492	-
Total	224,836,011	-

Segment Reporting

The Company uses "the management approach" in determining reportable operating segments. The management approach considers the internal organization and reporting used by the Company's chief operating decision maker for making operating decisions and assessing performance as the source for determining the Company's reportable segments. The Company's chief operating decision maker is the chief executive officer of MTi, who reviews operating results to make decisions about allocating resources and assessing performance for the MTi. For the year ended the Company had a single operating segment consisting of MTi, which generated 100% of the consolidated sales.

Management decisions about allocation of working capital and other assets are based on sales and operating costs, with no formal processes in place.

Recent Accounting Pronouncements

The Company has reviewed the Financial Accounting Standards Board (the "FASB") issued Accounting Standards Update ("ASU") accounting pronouncements and interpretations thereof that have effectiveness dates during the periods reported and in future periods. We have carefully considered the new pronouncements that alter previous generally accepted accounting principles and do not believe that any new or modified principles will have a material impact on the Company's reported financial position or operations in the near term. The applicability of any standard is subject to the formal review of the Company's financial management.

In August 2020, the FASB issued Accounting Standards Update ("ASU") 2020-06, Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging Contracts in Entity's Own Equity (Subtopic 815-40), which eliminates the beneficial conversion and cash conversion accounting models for convertible instruments, amends the accounting for certain contracts in an entity's own equity that are currently accounted for as derivatives because of specific settlement provisions, and modifies how particular convertible instruments and certain contracts that may be settled in cash or shares impact the diluted EPS calculation. The standard is effective for annual periods beginning after December 15, 2023 for smaller reporting companies, and interim periods within those reporting periods. This adoption did not have a material effect to the Company.

In March 2022, the FASB issued ASU 2022-02, "Financial Instruments - Credit Losses (Topic 326)", which is intended to address issues identified during the post-implementation review of ASU 2016-13, "Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments". The amendment, among other things, eliminates the accounting guidance for troubled debt restructurings by creditors in Subtopic 310-40, "Receivables - Troubled Debt Restructurings by Creditors", while enhancing disclosure requirements for certain loan refinancings and restructurings by creditors when a borrower is experiencing financial difficulty. The new guidance is effective for interim and annual periods beginning after December 15, 2022. This adoption did not have a material effect to the Company.

In November 2023, the FASB issued ASU 2023-07, "Segment Reporting: Improvements to Reportable Segment Disclosures" ("ASU 2023-07"). ASU 2023-07 modifies the reportable segment disclosure requirements, primarily by requiring enhanced disclosures about significant segment expenses. In addition, ASU 2023-07: (i) enhances interim disclosure requirements, (ii) clarifies the circumstances in which an entity can disclose multiple measures of a segment's profit or loss, (iii) provides new segment disclosure requirements for public entities with a single reportable segment, and (iv) requires that a public entity disclose the title and position of the chief operating decision maker ("CODM") and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The amendments in ASU 2023-07 are to be applied retrospectively to all prior periods presented in the financial statements.

The Company does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying consolidated financial statements.

NOTE 3 - ACCOUNTS RECEIVABLE, NET

The Company's accounts receivable at December 31, 2025 and 2025 was as follow:

	March 31, 2026	December 31, 2025
Accounts receivable, net of allowance for doubtful accounts	$ 502,889	$ 722,745364

NOTE 4 – PROPERTY & EQUIPMENT

Property and Equipment are first recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the various classes of assets as follows between three and five years.

Long lived assets, including property and equipment, to be held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of the assets may not be recoverable. Impairment losses are recognized if expected future cash flows of the related assets are less than their carrying values. Measurement of an impairment loss is based on the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Maintenance and repair expenses, as incurred, are charged to expense. Betterments and renewals are capitalized in plant and equipment accounts. Cost and accumulated depreciation applicable to items replaced or retired are eliminated from the related accounts with any gain or loss on the disposition included as income.

Property and equipment stated at cost, less accumulated depreciation consisted of the following:

	December 31, 2025	December 31, 2025
Property and equipment	$ 40,641	$ 41,132

Less: accumulated depreciation		(16,510)		(16,510)
Property and equipment, net	$	24,131	$	16,134

Property and equipment consisted of and computers and other network technology equipment, primarily located in MTi offices and workshop facilities.

NOTE 5 –CAPITALIZED SOFTWARE

Software acquired may be capitalized. In addition, internally developed software may be capitalized following performance testing. For the period ended March 31, 2026, no development costs were capitalized. .

		March 31, 2026		December 31, 2025
Capitalized software	$	48,595	$	49,326
Less: accumulated amortization and impairment charge		(12,724)		(12724)
Capitalized software, net	$	35,871	$	36,602

NOTE 6 - ACQUISITON

Mingothings, S.L.U.

The Company entered into a Share Exchange Agreement which closed on May 14, 2025 with Mingothings SLU (MTi) for the acquisition of MTi a company registered and domiciled in Barcelona, Spain, wherein the Company acquired 100% of the ordinary shares owned by the shareholders of MTi. The assets and liabilities (with the exception of the Deferred Tax Asset) are short term and therefore book value approximates the fair value.

Assets Acquired and Liabilities Assumed

Assets Acquired (amounts in Euro as of acquisition day)		**Fair Value**
Cash	€	63,890
Accounts Receivable		380,198
Financial Investments (financial deposits greater than 90-day terms)		80,537
Other Non-Current Assets		1,950
Equipment (computer hardware used by MTi)		16,825
Capitalized Software, net		2,310
Total Assets	€	545,710
Liabilities Assumed		
Accounts Payable		95,739
Accrued Expenses		86,668
Loans and Notes		200,000
Total Liabilities	€	382,407
Consideration Value		
Fair Value of Series A Preferred Stock		799,731
Total Purchase Price		799,731
Less, net asset value		(163,303)
Value of Equity Acquired	€	636,428

NOTE 7 - PROMISSORY NOTES PAYABLE

The outstanding balance of promissory notes issued by the Company consisted of the following at March 31, 2026:

On April 19, 2021 the Company issued a promissory note payable to Bosak Porter Realty for principal of $1,000,000. The note carried a $500,000 Original Issue Discount. The note matured on September 15, 2023 and is considered in default.

On July 31, 2021, the Company issued a promissory note payable to Mellon Enterprises for principal of $600,000. The note matured on September 15, 2023 and bears interest at an annual rate of 8%.

On December 15, 2021 the Company issued a promissory note payable to an individual investor for principal of $150,000. The note carried a $35,000 Original Issue Discount. The note matured on September 15, 2023 and is considered in default.

On June 6, 2022 the Company issued a promissory note payable to an individual investor for principal of $290,000. The note carried a $103,000 Original Issue Discount. The note matured on September 15, 2023 and is considered in default.

On December 1, 2022 the Company issued a promissory note payable to an individual investor for principal of $65,000. The note carried a $15,000 Original Issue Discount. The note matured on September 8, 2023 and is considered in default.

On December 1, 2022 the Company issued a promissory note payable to an individual investor for principal of $65,000. The note carried a $15,000 Original Issue Discount. The note matured on January 1, 2024 and is considered in default.

On April 21, 2023 the Company issued a promissory note payable to an individual investor for principal of $65,000. The note carried a $15,000 Original Issue Discount. The note matured on January 1, 2024 and is considered in default.

On January 11, 2023 the Company issued a promissory note payable to an individual investor for principal of $150,000. The note carried a $25,000 Original Issue Discount. The note matured on January 1, 2024 and is considered in default.

On April 21, 2023 the Company issued a promissory note payable to an individual investor for principal of $65,000. The note carried a $15,000 Original Issue Discount. The note matured on January 1, 2024 and is considered in default.

On April 24, 2023 the Company issued a promissory note payable to an individual investor for principal of $200,000. The note carried a $15,000 Original Issue Discount. The note bears interest at an annual rate of 8%. The note matured on January 1, 2024 and is considered in default.

On May 1, 2023, the Company issued a promissory note payable to Mercantile Companies for principal of $275,000. The note carried a $32,000 Original Issue Discount. The note matured on July 21, 2023 and is considered in default and subject to settlement proposal in progress.

On June 28, 2023, the Company issued a promissory note payable to Valerian Capital for principal of $60,000. The note carried a $15,000 Original Issue Discount. The note matured on September 28, 2023 and is considered in default.

On July 2, 2022 the Company issued a promissory note payable to an individual investor for principal of $100,000. The note carried a $25,000 Original Issue Discount. The note matured on April 1, 2025 and is considered in default.

On January 6, 2025, the Company issued a promissory note payable to Traverse Opportunities Fund LP for principal of $61,180. The note carried a $6,180 Original Issue Discount. The note matured on February 28, 2025 and has been partially repaid with a balance of $20,000 due.

At March 31, 2026 total principal and accrued interest for the notes above were $2,955,000 and $318,431, respectively. All related Original Issue Discounts have been amortized to interest expense in prior years.

NOTE 8 - CONVERTIBLE NOTES PAYABLE

The convertible debt balances consisted of the following as of March 31, 2026, and December 2025:

	March 31, 2026	December 31, 2025
Maverick Capital Partners, LLC Settlement – March 5, 2021 and April 7, 2023 (see note 4)	$ 555,000	$ -
Invenire Capital LP – July 27, 2022 (see note 1 & 3 below)	3,178,065	-
Invenire Capital LP – September 8, 2022 (see note 1 & 3 below)	1,284,476	-
Traverse Opportunities Fund LP – September 8, 2022 (see note 1& 3 below)	733,986	-
Trillium Partners LP – September 8, 2022 (see note 1 & 3 below)	156,022	-
Individual Investor – September 8, 2022 (see note 1 & 3 below)	275,245	-
Traverse Opportunities Fund LP – April 15, 2024	230,000	-
Traverse Opportunities Fund LP – October 16, 2024 (see note 3 below)	85,000	-
Traverse Opportunities Fund LP – October 24, 2024 (see note 3 below)	35,000	-
Trillium Partners LP – March 11, 2025 (see note 3 below)	18,000	-
Trillium Partners LP – April 28, 2025 (see note 3 below)	16,000	-
Trillium Partners LP – June 11, 2025 (see note 3 below)	10,000	-
Frondeur Partners LLC – July 10, 2025	11,000	-
Trillium Partners LP – July 31, 2025 (see note 3 below)	17,000	-
Trillium Partners LP – August 1, 2025 (see note 3 below)	5,500	-
Frondeur Partners LLC – August 15, 2025	17,000	-
Trillium Partners LP – September 2, 2025 (see note 3 below)	40,000	-
Trillium Partners LP – October 1, 2025 (see note 3 below)	45,000	-
Trillium Partners LP – October 14, 2025 (see note 3 below)	17,000	-
Trillium Partners LP – October 31, 2025 (see note 3 below)	22,500	-
Trillium Partners LP – December 6, 2025 (see note 3 below)	33,000	-
Trillium Partners LP – January 6, 2026 (see note 3 below)	23,000	-
Frondeur Partners LLC – November 1, 2024 to March 31, 2026	425,000	-
Unamortized Debt Discounts	(217,284)	-
Total convertible notes payable, net of discount	$ 7,232,794	$ -

Unless otherwise noted the notes which are past their original maturity date have had such default events waived (i.e. the failure to pay by maturity date).

Note 1 – The notes went into default and default penalties were assessed in September 2023. The penalty was equal to 150% of the default amount (principal plus accrued interest). The default interest rate (18%) went into effect on September 30, 2023.

Note 2 – The note due to Frondeur Partners LLC are monthly notes in lieu of cash payment for services. There are eleven individual monthly notes for $25,000 each, with a gross principal balance of $425,000. Any default due to non-payment upon maturity has been waived.

Note 3 - Notes formerly held by Invenire Capital LP and Trillium Partners LP have been fully assigned to third party investors prior to March 31, 2026. Fifty percent of the principal and accrued interest Traverse Opportunities Fund LP note issued September 8, 2022, has been assigned to a third-party investor.

Note 4 – The Company and the note holder (Maverick Capital Partners, LLC) have reached a settlement which is treated as a convertible note with discount from market price of 35%, with monthly limit on conversions into common stock.

The convertible notes above have been treated as including bifurcated derivatives to be recognized at fair value on each reporting date. The Company uses a binomial model to value the derivatives. At March 31, 2026 the total derivative liability was $13,791,331. Total accrued interest at that date is approximately $1,558,600.

NOTE 11 - STOCKHOLDERS' DEFICIT

Preferred Stock

Series A Convertible Preferred Stock

There were 1,000,000 authorized shares of Series A Preferred Stock during the year ended December 31, 2025. The series has a par value of $0.00001 per share and are convertible in aggregate to 51% of the outstanding common stock on full diluted basis for two years from the date of issuance. There were 1,000,000 shares were issued on May 14, 2025 and outstanding at March 31, 2026. The shares had a fair value (Black-Scholes model) of $799,731 charged to investment for the acquisition of MTi. Voting rights are conferred on an as if converted basis.

Series B Convertible Preferred Stock

There were 200,000 shares of Series B Convertible Preferred Stock authorized during the year ended December 31, 2025. The series has a par value of $0.00001 per share. There were 125,000 shares issued and outstanding at March 31, 2026. and are convertible in aggregate to 20% (10% for 100,000 issued shares) of the outstanding common stock on full diluted basis for two years from the date of issuance. The shares had a fair value (Black-Scholes model) of $389,166 charged to compensation. Voting rights are conferred on an as if converted basis.

Common Stock

As of March 31, 2026, there were 50,000,000,000 authorized shares of common stock and 10,514,485, shares outstanding. The par value of the common stock is $0.00001.
Convertible note holders converted $427,801 of note principal and $651,020 of unpaid accrued interest from May 14, 2025 (merger) and December 31, 2025, into 9,341,513 of shares of common stock.

Warrants Issued

For the three months ended March 31, 2026, a summary of the Company's warrant activity is as follows:

	Number of Warrants	Weighted-Average Exercise Price	Weighted-Average Remaining Contractual Term (Years)	Weighted-Average Grant-Date Fair Value	Aggregate Intrinsic Value
Outstanding and exercisable at December 31, 2024	-	$ -	-	$ -	$ -
Issued and exercisable (assumed during reverse merger) at May 14, 2025	605,000	0.125	4.69	0.0016	-
Outstanding and exercisable at December 31, 2025	779,884	$ 0.125	4.96	$ 0.0015	$ -
Issued and outstanding during the three months ended March 31, 2026	18,400	0.125	6.77	0.00065	12
Outstanding and exercisable March 31, 2026	798,284	$ 0.125	4.96	$	$

All warrants were issued as incentive to an investor for future investment.

NOTE 12 - RELATED PARTY TRANSACTIONS

On November 1, 2024, the Company entered into an agreement with a company to provide accounting, reporting and compliance services for monthly fees of $25,000. The fees are paid in the form of convertible notes having a fixed conversion price. In April of 2025 the control person of this service provider became a board member and the Chief Financial Officer. The Company recognized expenses of $425,000 from November 1, 2024 to March 31, 2026.

Holocene is a company controlled by a member of the board of directors who also owns 25% of the authorized and outstanding Series B preferred stock. This company has funded demand loans totaling $166.844 as of March 31, 2026. The loans carry annual interest of 5%,. One note with a US dollar value of $87,272, was derecognized during the year ended December 31, 2025. The outstanding balance was $293,525, at December 31, 2025. The Company has also provided IT services for Holocene for immaterial amounts recognized as revenue.

Included in accounts payable and accrued expenses amounts recognized as being owed to certain officers and directors as compensation or funds advanced to the Company since September 2020.

The Company has recorded $208,079, for loans to officers.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Contingencies

The Company has extended compensation agreements to former officers. While no formal complaints have been filed there is the possibility that a claim may be made. The Company has recognized approximately $300,000 in liabilities for this contingency.

The Company's subsidiaries have deferred tax assets totaling $136,380, at March 31, 2026. The ability to utilize these assets against future taxable income will depend on tax laws of Spain following the acquisitions of the Spanish subsidiaries by a US public company. Management will obtain additional counsel on the matter and if so, advised the assets will be written off.

An investor has asserted a claim that the Company owes them money for convertible notes issued March 5, 2021 and April 7, 2023, in the amount of $275,000, and $190,000, respectively. There have been conversions into common stock through July 2024 by this investor, however there are no internal financial records of the note's existence and published disclosure reports including financial statements make no reference to these notes. As of March 31, 2026, the Company has recognized $555,000, included in convertible notes payable as presented on the consolidated balance sheet. Management has engaged legal counsel and a settlement currently being negotiated. When the settlement terms become final and difference between amounts currently recognized and the settlement amount will be recognized and fully disclosed.

An investor has asserted a claim that the Company owes them money for a non-interest-bearing promissory note issued May 1, 2023, in the amount of $275,000. As of March 31, 2026, the Company has recognized $275,000, included in notes and loans payable as presented on the consolidated balance sheet. Management has engaged legal counsel and a settlement is currently being negotiated. When the settlement terms become final and difference between amounts currently recognized and the settlement amount will be recognized and fully disclosed.

Through the Company's subsidiary MTi there are leased facilities which have been evaluated for capitalization. Due to the nature of office and similar facility leases in Spain and the terms allowing cancellation within a 30-day notice period, it has been determined that leases do not meet the criteria of right of use asset recognition. However, vehicles used in the business that are being assessed for capitalization as right to use assets. The policy is being implemented that any material lease greater than one-year remaining term greater than one year will be recognized as right to use assets with a corresponding liability. The implementation and related recognition in the financial statements will not have a materially adverse impact on the results of operations or the financial condition of the Company.

NOTE 14 - CONCENTRATIONS

Concentration of Credit Risk

The Company maintains its cash in bank and financial institution deposits that at times may exceed federally insured limits of $250,000 (US based) Euro 100,000 (Spain based). At March 31, 2026, cash in a bank did not exceed the federally insured limits. The Company has not experienced any losses in such accounts through March 31, 2026.

Economic Concentrations

With respect to accounts receivable concentration, three customers accounted for 38%, 10% and 10% of total accounts receivable at March 31, 2026.

Foreign sales were 100% of the three months ended March 31, 2026 and 2025.

NOTE 15 - SUBSEQUENT EVENTS

Reverse Stock Split

On April 16, 2026, the Company's reverse stock split became effective. Stock holders will be notified by the transfer agent as to the number of shares they own following the reverse split wherein one share of the new stock will be exchanged for every 1,250 shares owned pre-split. A new CUSIP number will also be disclosed through the transfer agent.

Convertible Notes Issued for Services

From January 1, 2026 until May 1, 2026, the Company issued $125,000 convertible notes for fees incurred, each note having a twelve-month term to maturity and 10% annual interest compounded monthly. The notes are convertible into shares of common stock at the lower of $0.0001 or 65% of the lowest bid price in the 30 days prior to conversion. The Company has accounted for the convertible promissory notes as having bifurcated derivatives. The principal amount of these notes will be charged to professional fees during the month the notes were issued.

Other Convertible Notes

On April 6, 2026, the Company issued a convertible note for $28,000 to an investor, receiving $25,000 cash and $3,000, original issue discount. The note has 10% interest and may be converted to common stock at the lower of $0.0001 or 65% of the lowest bid price in the 30 days prior to conversion. The note matures on September 30, 2026. The investor also received 28,000,000 warrants to purchase the same number of shares of common stock for an exercise price of $0.0001, with a seven-year period to expiration.

On April 30, 2026, the Company issues a convertible note for $18,000 to an investor, receiving $15,000 cash and $3,000, original issue discount. The note has 10% interest and may be converted to common stock at the lower of $0.0001 or 65% of the lowest bid price in the 30 days prior to conversion. The note matures on December 31, 2026. The investor also received 18,000,000 warrants to purchase the same number of shares of common stock for an exercise price of $0.0001, with a seven-year period to expiration.

On May 12, 2026, the Company issues a convertible note for $10,000 to an investor, receiving $9,500 cash and $500, original issue discount. The note has 10% interest and may be converted to common stock at the lower of $0.0001 or 65% of the lowest bid price in the 30 days prior to conversion. The note matures on December 31, 2026. The investor also received 10,000,000 warrants to purchase the same number of shares of common stock for an exercise price of $0.0001, with a seven-year period to expiration.

Conversion of Notes

Between January 1, 2026 and May 1, 2026, the Company issued an aggregate of 768,421, shares of common stock in conversion of $31,217 of principal and accrued interest of convertible notes issued in 2022.