

# EVIO, Inc.

Amendment to [Quarterly Report](#) for 03/31/2026 originally published through the OTC Disclosure & News Service on 05/24/2026

## Explanatory Note:

Corrected Disclosure of Beneficial Owner of Corporate Entity Debt Holder

*\*\*This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*

# EVIO, INC.

2654 W. Horizon Ridge Pkwy,  
STE B5-208  
Henderson, NV 89052

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## Quarterly Report

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

(AMENDED)

*This Amended Quarterly Report, dated May 28, 2026, is filed to add control-person disclosure for corporate shareholders and noteholders in Items 3 and 6, in response to OTC Markets review comments. No financial information has been changed.*

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

20,731,554,762 as of 03/31/2026 (Current Reporting Period Date or More Recent Date)

19,193,694,762 as of 09/30/2025 (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 Securities 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 of the company has occurred during this reporting period:

Yes:  No:

## 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.

EVIO, Inc. was originally incorporated in the State of New York, December 12, 1977, under the name 3171 Holding Corporation.

On February 22, 1979, the name was changed to Electromatic Industries Corp.

On February 23, 1983, the name was changed to Quantech Electronics Corp.

On September 18, 2014, the Company changed its name to Signal Bay, Inc.

On August 31, 2017, the Company changed its name to EVIO, Inc.

Current State and Date of Incorporation or Registration: EVIO, Inc. is incorporated in the State of Colorado, effective December 15, 2003, and is currently "Active" and in good standing

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

Prior Incorporation Information for the issuer and any predecessors during the past five years: Colorado since December 15, 2003.

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: Going forward, the Company anticipates it will seek to conduct one or more of the following actions: reverse split, forward split, recapitalization, merger, SEC registration statement, acquisition.

Address of the issuer's principal executive office: 2654 Horizon Ridge Pkwy, #B5-208 Henderson, NV 89052

Address of the issuer's principal place of business:

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

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

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

## 2) Security Information

### Transfer Agent

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

### Publicly Quoted or Traded Securities:

Trading symbol: EVIO  
Exact title and class of securities outstanding: Common  
CUSIP: 30051V106  
Par or stated value: \$0.0001  
Total shares authorized: 90,000,000,000 as of 03/31/2026  
Total shares outstanding: 20,731,554,762 as of 03/31/2026  
Total number of shareholders of record: ~120 as of 03/31/2026

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

Trading symbol: N/A  
Exact title and class of securities outstanding: Series B Convertible Preferred  
CUSIP: N/A  
Par or stated value: \$0.0001  
Total shares authorized: 5,000,000 as of 03/31/2026  
Total shares outstanding: 5,000,000 as of 03/31/2026  
Total number of shareholders of record: 2 as of 03/31/2026

Trading symbol: N/A  
Exact title and class of securities outstanding: Series C Convertible Preferred  
CUSIP: N/A  
Par or stated value: \$0.0001  
Total shares authorized: 500,000 as of 03/31/2026  
Total shares outstanding: 500,000 as of 03/31/2026  
Total number of shareholders of record: 2 as of 03/31/2026

Trading symbol: N/A  
Exact title and class of securities outstanding: Series D Convertible Preferred  
CUSIP: N/A  
Par or stated value: \$0.0001  
Total shares authorized: 1,000,000 as of 03/31/2026  
Total shares outstanding: 339,500 as of 03/31/2026  
Total number of shareholders of record: 12 as of 03/31/2026

Trading symbol: N/A  
Exact title and class of securities outstanding: Series E Convertible Preferred  
CUSIP: N/A  
Par or stated value: \$0.0001  
Total shares authorized: 500,000 as of 03/31/2026  
Total shares outstanding: 0 as of 03/31/2026  
Total number of shareholders of record: 0 as of 03/31/2026

Trading symbol: N/A  
Exact title and class of securities outstanding: Series F Convertible Preferred

CUSIP:	N/A
Par or stated value:	\$0.0001
Total shares authorized:	1,000,000 as of 03/31/2026
Total shares outstanding:	250,000 as of 03/31/2026
Total number of shareholders of record:	1 as of 03/31/2026

## **Security Description:**

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

#### *Dividend Rights*

Subject to preferences that may apply to shares of preferred stock outstanding at the time, the holders of outstanding shares of our Common Stock are entitled to receive dividends out of funds legally available at the times and in the amounts that our board of directors may determine.

#### *Voting Rights*

Each holder of our Common Stock is entitled to one vote for each share of our Common Stock held on all matters submitted to a vote of stockholders. Cumulative voting for the election of directors is not provided for in our articles of incorporation, as amended, which means that the holders of a majority of the voting shares voted can elect all of the directors then standing for election.

#### *No Preemptive or Similar Rights*

Holders of our Common Stock do not have preemptive rights, and our Common Stock is not convertible or redeemable.

#### *Right to Receive Liquidation Distributions*

Upon our dissolution, liquidation or winding-up, the assets legally available for distribution to our stockholders are distributable ratably among the holders of our Common Stock, subject to the preferential rights and payment of liquidation preferences, if any, on any outstanding shares of preferred stock.

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

The terms and rights of each outstanding series of Preferred Stock (Series B, C, D, E, and F) are described in detail in the Notes to the Financial Statements (Note 7 — Preferred Stock) included with this report. Series B is convertible 1:1 into Common Stock with one vote per share; Series C is convertible 5:1 with five votes per share; Series D is convertible 2.5:1 with 250 votes per share; Series E is convertible at \$0.0002 with 10,000 votes per share (no shares outstanding); Series F is convertible at \$0.0001 with 100,000 votes per share. No series carries dividend rights, redemption rights, or sinking-fund provisions.

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

N/A

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

N/A

### 3) Issuance History

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

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

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

#### Shares Outstanding Opening Balance:

##### Date October 1, 2023

Common: 16,604,225,982

Preferred: 6,189,500

*Common stock issuances during the two most recently completed fiscal years and any subsequent period are summarized below. Activity prior to the FY2025 fiscal year is set forth in the Issuance History section of the Q1 OTCID Disclosure Statement (restated) for the period ended December 31, 2025. The following table reflects activity occurring during Q2 FY2026:*

Date	Type	# Shares	Class	Value	Entity	Reason	Restricted?	Exemption
01/16/2026	new issuance	1,537,860,000	common	\$0.0001	White Rocks (BVI) Holdings, Inc.	Debt Conversion (WRBVI Exchange Note #1)	Unrestricted	Rule 144

#### Shares Outstanding on Date of This Report:

##### Ending Balance:

##### Date 03/31/2026

Common: 20,731,554,762

Preferred: 6,089,500

**Control Person Disclosure (Amendment dated May 28, 2026):** The 1,537,860,000 common shares issued during the Reporting Period were issued to White Rocks (BVI) Holdings, Inc., a corporate entity. The natural person who controls White Rocks (BVI) Holdings, Inc. is Peter Shippen, President.

## B. Convertible Debt

The following table summarizes the Company's outstanding convertible securities, debt instruments, and convertible/contingent equity grants as of March 31, 2026. Potential conversion shares are calculated using a \$0.0002 reference price per the Fully Diluted Capitalization Table (v2) dated April 11, 2026.

Date	Principal	Outstanding (P+I)	Maturity	Conversion Terms	# Conv.	Noteholder	Reason
01/29/2018	\$25,000	\$38,947	12/31/2023	At market	0	2411784 Ontario Ltd / E. Bassin	Legacy
01/29/2018	\$30,000	\$44,961	12/31/2023	At market	0	1765288 Alberta Ltd / P. Laurensse	Legacy
01/29/2018	\$108,000	\$168,249	12/31/2023	At market	0	Allan Jacobs	Legacy
01/29/2018	\$205,000	\$381,307	12/31/2023	At market	0	AlphaNorth Asset Mgmt	Legacy
01/29/2018	\$100,000	\$153,786	12/31/2023	At market	0	Armand Reale (assigned to WRBVI)	Legacy / Assigned
01/29/2018	\$120,000	\$186,944	12/31/2023	At market	0	Aubrey Baillie	Legacy
01/29/2018	\$32,000	\$52,474	12/31/2023	At market	0	Brent Norton (assigned to WRBVI 1/27/2026)	Legacy / Assigned
01/29/2018	\$50,000	\$76,893	12/31/2023	At market	0	Caerus Capital Mgmt (assigned to WRBVI)	Legacy / Assigned
01/29/2018	\$260,000	\$399,845	12/31/2023	At market	0	John Kutkevicius P.C. #1 (assigned to WRBVI)	Legacy / Assigned
10/02/2018	\$79,750	\$94,105	12/31/2023	At market	0	John Kutkevicius P.C. #2 - JKPC (assigned to WRBVI)	Legacy / Assigned
01/29/2018	\$100,000	\$0*	12/31/2023	Exchanged & converted 1/16/2026	1,537,860,000	Nine Two Seven Ltd → WRBVI (converted)	Debt Conversion
01/29/2018	\$450,000	\$692,038	12/31/2023	At market	0	Quinsam Capital (assigned to WRBVI)	Legacy / Assigned
01/29/2018	\$50,000	\$76,893	12/31/2023	At market	0	Wellner Capital Advisors (assigned to WRBVI 1/15/2026)	Legacy / Assigned
01/29/2018	\$300,000	\$466,438	12/31/2023	At market	0	Pathfinder	Legacy
Various	\$461,983	\$1,494,086	Various	At market	0	LG Capital Funding (multiple)	Legacy
01/29/2021	\$157,000	\$226,779	01/30/2022	At market	0	Bellridge Capital LP	Legacy
09/12/2021	\$600,000	\$469,711	12/31/2021	At market	0	AES — Eli Safdieh	Legacy
10/01/2023	\$288,078	\$316,886	09/30/2024	At market	0	William Waldrop	Legacy
04/01/2025	\$50,000	\$57,351	03/31/2026	10% int; 55% of 20d avg close	0	WRBVI \$50K Note	Funding
01/16/2026	\$153,786	\$0*	01/15/2027	8% int; at closing price	1,537,860,000	WRBVI Exchange Note #1	Exchange / converted same day
01/30/2026	~\$13,000	~\$13,000	Ongoing	50% disc. to 10d trailing bid; if unpaid 30+ days	0	DeSilva Mgmt Fees (accrued)	Services
01/06/2025	\$1,000,000	\$1,000,000	N/A	\$1M stock-for-services; 50% disc. to avg close on eff. date (Sec. 4(b))	0	N.F. Coscia (Stock Grant)	Mgmt Agmt
01/06/2025	~\$300,000	~\$300,000	Ongoing	75% disc. to lowest 30d trailing bid; if unpaid 90+ days (Sec. 4(d))	0	N.F. Coscia (Unpaid Mgmt Fees)	Unpaid Fees
03/15/2025	\$180,000	\$180,000	Various	Per CoC Agreement	0	TideRock / L. Glauser (CoC Assign)	CoC Assign

\*WRBVI Exchange Note #1 was created on 1/16/2026 in exchange for the Nine Two Seven Ltd debenture (\$100,000 principal + \$53,786 accrued interest = \$153,786) and was fully converted into 1,537,860,000 common shares on the same date. Outstanding balance is \$0.

WRBVI \$50K Note received two fundings during Q2 FY2026: 03/02/2026 Transfer Agent Fee \$1,000; 03/30/2026 Transfer Agent Fee \$1,000. Total Q2 FY2026 funding: \$2,000.

OTC Markets Group Inc.

Alternative Reporting Standard: OTCID Disclosure Guidelines (v1.0 July 1, 2025)

**Updated Total Outstanding Balance (all notes/instruments, P+I): ~\$9,000,272 (~\$9,154,058 at 12/31/2025 less \$153,786 converted in Q2).**

**Total Potential Conversion Shares (all convertible debt @ \$0.0002 reference price): approximately 26,064,795,134.**

**Control Persons of Corporate Noteholders (Amendment dated May 28, 2026):** The following table identifies the control person(s) or beneficial owner(s) of the corporate entities listed as noteholders in the convertible debt table above.

<b>Corporate Noteholder</b>	<b>Control Person / Beneficial Owner</b>	<b>Basis</b>
White Rocks (BVI) Holdings, Inc. (holder of the WRBVI \$50K Note and WRBVI Exchange Note #1, and assignee of the notes formerly held by Armand Reale, Brent Norton, Caerus Capital Mgmt, John Kutkevicius P.C. #1 and #2, Nine Two Seven Ltd, Quinsam Capital, and Wellner Capital Advisors)	Peter Shippen, President	Direct holder and assignee of record
2411784 Ontario Ltd.	E. Bassin	Control person named in instrument
1765288 Alberta Ltd.	P. Laurensse	Control person named in instrument
AES (Eli Safdieh)	Eli Safdieh	Control person named in instrument
TideRock	Lori Glauser	Change-of-Control assignment
AlphaNorth Asset Management	Steve Palmer	Legacy noteholder
Pathfinder	Rob Ballard	Legacy noteholder
LG Capital Funding, LLC	Joseph Lerman	Legacy noteholder
Bellridge Capital LP	Robert Klinov, General Partner	Legacy noteholder



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

##### **A. Summarize the issuer's business operations:**

The Company is in the process of restructuring. The Company's planned business is proprietary digital asset investment and trading. During Q2 FY2026, the Company continued corporate restructuring activities, including legacy debt consolidation under the WRBVI debt-assignment program (8 of the original Canadian debentures, totaling approximately \$1,121,750 face value / \$1,699,820 P+I, have now been assigned to White Rocks (BVI) Holdings, Inc.), banking KYC processes, and preparation for digital asset operations. No revenue-generating operations occurred during the period.

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

The Company is in the process of restructuring. No active subsidiaries.

##### **C. Describe the issuer's principal products or services.**

The Company is in the process of restructuring. Planned operations: proprietary digital asset investment and trading.

#### **5) Issuer's Facilities**

The Company maintains a corporate registered office located at 2654 W. Horizon Ridge Pkwy, STE B5-208, Henderson, NV 89052.

## 6) All Officers, Directors, and 5% Beneficial Owners of the Company

Pursuant to the Consent Minutes in Lieu of Meeting of the Board of Directors of EVIO, Inc. dated as of March 1, 2025, William Waldrop and Lori Glauser resigned from all officer and director positions effective February 18, 2025, and Paul Strickland was appointed as the sole Director and Officer of the Company. The 5,000,000 Series B shares originally to be cancelled remain outstanding pending settlement, and Mr. Waldrop and Ms. Glauser continue to hold their respective Series B and Common positions as listed below as 5%-or-greater beneficial owners.

Individual Name	Position/Affiliation	City and State	# Shares Owned	Class	% (undiluted)
Paul Strickland	Sole Director and Officer (Secretary)	Olympia, WA	250,000	Preferred F	100% of Series F
White Rocks (BVI) Holdings, Inc.	>5% Beneficial Owner (Common)	Toronto, ON, Canada	1,537,860,000	Common	7.42%
William Waldrop	Former CEO (resigned 2/18/2025); 5%+ Beneficial Owner	Wyndham, ME	2,500,000	Preferred B	50% of Series B
William Waldrop	Former CEO (resigned 2/18/2025); 5%+ Beneficial Owner	Wyndham, ME	4,394,007	Common	0.021%
Lori Glauser	Former COO (resigned 2/18/2025); 5%+ Beneficial Owner	Costa Mesa, CA	2,500,000	Preferred B	50% of Series B
Lori Glauser	Former COO (resigned 2/18/2025); 5%+ Beneficial Owner	Costa Mesa, CA	3,947,017	Common	0.019%
Juan Pablo DeSilva	Manager (per Mgmt Agreement dated 1/30/2026)	San Diego, CA	0	N/A	N/A

**Control Person Disclosure (Amendment dated May 28, 2026):** White Rocks (BVI) Holdings, Inc. is the only corporate entity among the 5%-or-greater beneficial owners listed above. The natural person who beneficially owns and controls White Rocks (BVI) Holdings, Inc., and the individual representing the corporation, is Peter Shippen, President. Contact may be made through the Company at [info@evioinc.com](mailto:info@evioinc.com).

## 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);

None

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

None

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

None

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

None

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

None

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

None

### B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party 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.

On or around March 10, 2021, SLC1, LLC filed a Complaint for Breach Guaranty Agreement with the District Court Clark County, NV against C3 Labs, LLC for \$513,485. C3 Labs returned leased equipment in May, 2020. The Company has expensed past due lease payments and late fees, and these items are included in the liabilities in the balance sheet.

On October 10, 2022, the Company settled an outstanding complaint with Leaf Detective. The prior claim was for \$548,000 plus interest. Leaf Detective performed a garnishment for outstanding balance of notes receivable in the amount of \$205,000. The remaining portion of the note was forgiven.

## 8) Third Party Service Providers

### Securities Counsel

Name: Nicholas F. Coscia, Esq. Attorney at Law  
Address: 15615 Alton Parkway, Suite 450, Irvine, CA 92618  
Email: Nick@cosciasec.com

### Accountant or Auditor

Name: Rachel Boulds  
Nature: Accounting  
Email: rachelbouldscpa@hotmail.com

### Other Service Providers

Name: Pacific Stock Transfer  
Nature: Transfer Agent  
Address: 6725 Via Austi Pkwy, Suite 300, Las Vegas, NV 89119

## 9) Disclosure & Financial Information

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

Name: Paul Strickland  
Title: Secretary  
Relationship to Issuer: Secretary

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

IFRS     U.S. GAAP

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

Name: Rachel Boulds, CPA  
Title: Accountant  
Relationship to Issuer: Accountant

*Financial statements for the six months ended March 31, 2026 and 2025 (and balance sheet as of March 31, 2026 and September 30, 2025) are presented immediately following the Issuer Certification section of this Quarterly Report.*

## 10) Issuer Certification

### ***Principal Executive Officer:***

I, Paul Strickland, certify that:

1. I have reviewed this Disclosure Statement for EVIO, INC.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

April 28, 2026

/s/ Paul Strickland

### ***Principal Financial Officer:***

I, Paul Strickland, certify that:

1. I have reviewed this Disclosure Statement for EVIO, INC.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

April 28, 2026

/s/ Paul Strickland

**EVIO, Inc.**

**FINANCIAL STATEMENTS  
(unaudited)**

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**EVIO, INC.**  
**CONSOLIDATED BALANCE SHEETS**  
**(Unaudited)**

	March 31, 2026	September 30, 2025
<b>Current Assets:</b>		
Cash	\$ —	\$ —
Total Current Assets	—	—
<b>Total Assets</b>	<b>\$ —</b>	<b>\$ —</b>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 491,186	\$ 491,186
Accrued liabilities	763,590	750,590
Accrued interest	2,945,528	2,938,702
Due to related parties	78,951	78,951
Convertible notes payable	5,702,108	5,802,108
Loans payable	28,330	17,917
Total Current Liabilities	10,009,693	10,079,454
Total Liabilities	10,009,693	10,079,454
<b>COMMITMENTS AND CONTINGENCIES</b>		
<b>STOCKHOLDERS' DEFICIT:</b>		
Series B convertible preferred stock, \$0.0001 par value; 5,000,000 authorized; 5,000,000 issued and outstanding, respectively	500	500
Series C convertible preferred stock, \$0.0001 par value; 500,000 authorized; 500,000 issued and outstanding, respectively	50	50
Series D convertible preferred stock, \$0.0001 par value; 1,000,000 authorized; 339,500 issued and outstanding, respectively	34	34
Series E convertible preferred stock, \$0.0001 par value; 500,000 authorized; no shares issued and outstanding, respectively	—	—
Series F convertible preferred stock, \$0.0001 par value; 1,000,000 authorized; 250,000 issued and outstanding, respectively	25	25
Common stock, \$0.0001 par value; 90,000,000,000 authorized; 20,731,554,762 and 19,193,694,762 issued and outstanding, respectively	2,073,164	1,919,378
Additional paid-in capital	24,345,543	24,345,543
Accumulated deficit	(36,429,009)	(36,344,984)
Total Stockholders' Deficit	(10,009,693)	(10,079,454)
<b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</b>	<b>\$ —</b>	<b>\$ —</b>

*The accompanying notes are an integral part of the unaudited consolidated financial statements.*

**EVIO, INC.**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(Unaudited)**

	For the Three Months Ended March 31,		For the Six Months Ended March 31,	
	2026	2025	2026	2025
<b>Operating expenses:</b>				
Selling, general and administrative	15,000	\$ —	22,648	—
Total operating expenses	15,000	—	22,648	—
Loss from operations	(15,000)	—	(22,648)	—
<b>Other income (expense):</b>				
Interest expense	(30,300)	(29,860)	(61,377)	(59,720)
Total other expense	(30,300)	(29,860)	(61,377)	(59,720)
Loss before income taxes	(45,300)	(29,860)	(84,025)	(59,720)
Provision for income taxes	—	—	—	—
<b>Net loss</b>	<b>(45,300)</b>	<b>\$ (29,860)</b>	<b>(84,025)</b>	<b>(59,720)</b>
Basic and diluted loss per share	(0.00)	\$ (0.00)	(0.00)	(0.00)
Weighted-average number of shares outstanding:	20,494,000,0 00	19,193,694,7 62	19,847,000,0 00	19,193,694,7 62

*The accompanying notes are an integral part of the unaudited consolidated financial statements.*

**EVIO, INC.**  
**CONSOLIDATED STATEMENT OF STOCKHOLDERS' DEFICIT**  
**FOR THE SIX MONTHS ENDED MARCH 31, 2026 AND 2025**  
**(Unaudited)**

**Six Months Ended March 31, 2026**

	Series B		Series C		Series D		Series E		Series F		Common		APIC	Acc. Def.	Total
	Shares	Amt	Shares	Amt	Shares	Amt	Shares	Amt	Shares	Amt	Shares	Amt			
Balance — September 30, 2025	5,000,000	500	500,000	50	339,500	34	—	—	250,000	25	19,193,694,762	1,919,378	24,345,543	(36,344,984)	(10,079,454)
Net loss	—	—	—	—	—	—	—	—	—	—	—	—	—	(38,725)	(38,725)
Balance — December 31, 2025	5,000,000	500	500,000	50	339,500	34	—	—	250,000	25	19,193,694,762	1,919,378	24,345,543	(36,383,709)	(10,118,179)
Stock issued for debt conversion (1/16/2026)	—	—	—	—	—	—	—	—	—	—	1,537,860,000	153,786	—	—	153,786
Net loss	—	—	—	—	—	—	—	—	—	—	—	—	—	(45,300)	(45,300)
<b>Balance — March 31, 2026</b>	<b>5,000,000</b>	<b>500</b>	<b>500,000</b>	<b>50</b>	<b>339,500</b>	<b>34</b>	<b>—</b>	<b>—</b>	<b>250,000</b>	<b>25</b>	<b>20,731,554,762</b>	<b>2,073,164</b>	<b>24,345,543</b>	<b>(36,429,009)</b>	<b>(10,009,693)</b>

**Six Months Ended March 31, 2025**

	Series B		Series C		Series D		Series E		Series F		Common		APIC	Acc. Def.	Total
	Shares	Amt	Shares	Amt	Shares	Amt	Shares	Amt	Shares	Amt	Shares	Amt			
Balance — September 30, 2024	5,000,000	500	500,000	50	339,500	34	350,000	35	250,000	25	19,193,694,762	1,919,378	24,324,954	(36,207,268)	(9,962,292)
Net loss	—	—	—	—	—	—	—	—	—	—	—	—	—	(29,860)	(29,860)
Balance — December 31, 2024	5,000,000	500	500,000	50	339,500	34	350,000	35	250,000	25	19,193,694,762	1,919,378	24,324,954	(36,237,128)	(9,992,152)
Net loss	—	—	—	—	—	—	—	—	—	—	—	—	—	(29,860)	(29,860)
<b>Balance — March 31, 2025</b>	<b>5,000,000</b>	<b>500</b>	<b>500,000</b>	<b>50</b>	<b>339,500</b>	<b>34</b>	<b>350,000</b>	<b>35</b>	<b>250,000</b>	<b>25</b>	<b>19,193,694,762</b>	<b>1,919,378</b>	<b>24,324,954</b>	<b>(36,266,988)</b>	<b>(10,022,012)</b>

*The accompanying notes are an integral part of the unaudited consolidated financial statements.*

**EVIO, INC.**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**(Unaudited)**

	For the Six Months Ended March	
	31,	
	2026	2025
<b>Cash flows from operating activities:</b>		
Net loss	(84,025)	(59,720)
<i>Adjustments to reconcile net loss to net cash used in operating activities:</i>		
Debt discount amortization	765	—
<i>Changes in operating assets and liabilities:</i>		
Accrued liabilities	13,000	—
Interest payable	60,612	59,720
Net cash used by operating activities	(9,648)	—
<b>Cash flows from financing activities:</b>		
Proceeds from loan payable	9,648	—
Net cash provided by financing activities	9,648	—
Net change in cash	—	—
Cash at beginning of period	—	—
<b>Cash at end of period</b>	—	—
<b>Supplemental disclosure of cash flow information:</b>		
Cash paid for interest	—	—
Cash paid for income taxes	—	—
<b>Supplemental disclosure of non-cash investing and financing activities:</b>		
Conversion of convertible note payable and accrued interest into common stock	153,786	—

*The accompanying notes are an integral part of the unaudited consolidated financial statements.*

**EVIO, INC.**  
**NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2026**

**NOTE 1 – ORGANIZATION AND OPERATIONS**

EVIO, Inc., (the "Company" or "EVIO"), a Colorado corporation and its subsidiaries provided analytical testing and advisory services to the emerging legalized cannabis industry. The Company has selected September 30 as its fiscal year end.

Beginning in 2016, EVIO Inc. performed analytical testing for cannabis and cannabis products including hemp and CBD products. As of April 2021, the company had consolidated its operations to three locations: Keystone Labs in Edmonton, Alberta; GreenHaus Analytical Labs dba EVIO Labs Portland in Tigard, OR; and C3 Labs, LLC dba Steep Hill CA. These three locations served the markets of Canada, Oregon and California, respectively.

During 2022, operations at C3 Labs, LLC were discontinued due to deteriorating market conditions and Greenhaus Analytical Labs performed an asset sale of its license, equipment and assets in April 2022. As a result of the asset sales, the Company no longer performs analytical testing for cannabis and cannabis products including hemp and CBD products.

Effective February 25, 2025, the Company entered into a Change of Control Agreement ("Agreement") between the Company, Lori Glauser, William Waldrop and Paul Strickland, whereby there was a change of control from Ms. Glauser and Mr. Waldrop to Mr. Strickland. Per the terms of the Agreement, the Series F Preferred Shares held by Mr. Waldrop shall be transferred to Mr. Strickland. Lori Glauser caused 350,000 Series E Preferred Shares to be returned to treasury and cancelled.

Pursuant to the Agreement, Lori Glauser shall convert 2,500,000 Series B Preferred shares to common stock (1:1) and William Waldrop shall convert 2,500,000 Series B Preferred shares to common stock (1:1). The shares are not yet converted.

Ms. Glauser and Mr. Waldrop resigned from all positions effective February 18, 2025, and Mr. Strickland was appointed as sole Director and Officer pursuant to the Consent Minutes in Lieu of Meeting of the Board of Directors of EVIO, Inc. dated as of March 1, 2025.

Pacific Stock Transfer serves as the Company's Transfer Agent.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

The accompanying unaudited consolidated financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") as found in the Accounting Standards Codification ("ASC") and the Accounting Standards Update ("ASU") of the Financial Accounting Standards Board ("FASB") and are expressed in US Dollars. Significant accounting policies applicable to the Company are summarized as follows:

***Use of Estimates***

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

***Principles of Consolidation***

The accompanying consolidated financial statements include the accounts of the Company and its wholly and partially owned subsidiaries, all of which have a fiscal year end of September 30. All intercompany accounts, balances and transactions have been eliminated in the consolidation.

### **Cash and Cash Equivalents**

The Company considers all highly liquid investments with an original maturity date of three months or less at the time of purchase to be cash equivalents.

### **Cost of Revenue**

The Company recognizes all costs incurred that are directly related to revenue generating activities as a cost of revenue.

### **Allowance for Credit Losses**

The Company estimates its allowance for credit losses using the Current Expected Credit Loss (CECL) model under ASC 326. The CECL model requires recognition of expected credit losses over the contractual life of financial assets held at the reporting date, considering the nature of debt, industry expectations, current conditions, and reasonable and supportable forecasts.

Financial assets subject to CECL include trade receivables. The Company groups financial assets based on shared risk characteristics and evaluates them collectively. The allowance is measured using a combination of historical activity, industry expectations, adjusted for current economic trends and forward-looking factors such as industry outlook and macroeconomic indicators (e.g., unemployment rate, GDP).

Under CECL, the carrying amount of a financial asset (net of the allowance for credit losses) represents the amount the Company expects to collect. This means that when the CECL estimate is appropriately recorded, the net reported balance of financial assets reflects management's best estimate of collectible cash flows, based on available and supportable information.

Management reviews the adequacy of the allowance at each reporting period and updates estimates as appropriate. Changes in estimates are recorded in the income statement as a component of credit loss expense.

### **Related Party Transactions**

Under ASC 850 "Related Party Transactions" an entity or person is considered to be a "related party" if it has control, significant influence, or is a key member of management personnel or affiliate. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties. The Company, in accordance with ASC 850 presents disclosures about related party transactions and outstanding balances with related parties. In accordance with SAB Topic 5.T, "Accounting for Expenses or Liabilities Paid by Principal Stockholder(s)", if a principal stockholder settles an obligation on behalf of the entity, it should be reflected as an expense in the company's financial statements with a corresponding credit to contributed (paid-in) capital, unless the stockholder's action is caused by a relationship or obligation completely unrelated to their position as a stockholder or such action clearly does not benefit the company. Related parties advance funds to sustain operations and a related party provides premises for the Company's operations. The market value of premises provided is material and represents an obligation or expense that benefits the Company; therefore, the Company is required to incur this expense at its market value.

### **Fair Value of Financial Instruments**

The fair value is the exit price that would be received upon selling an asset or the amount required to transfer a liability in an orderly transaction between market participants. As such, the fair value of a financial instrument is a market-based measurement that should be determined based on the assumptions market participants would use to price an asset or a liability.

A three-tier fair value hierarchy is established as a basis for considering such assumptions and for inputs used in the valuation methodologies in measuring fair value:

- Level 1: Observable inputs that reflect quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2: Observable inputs that reflect quoted prices for identical assets or liabilities in markets that are not active; quoted prices for similar assets or liabilities in active markets; inputs other than quoted prices that are

observable for the assets or liabilities; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

- Level 3: Unobservable inputs reflecting our own assumptions incorporated in valuation techniques used to determine fair value. These assumptions are required to be consistent with market participants' assumptions that are reasonably available.

On March 31, 2026 and September 30, 2025, there are no instruments requiring fair value hierarchy disclosure. The carrying amount of the Company's financial assets and liabilities, such as accounts payable, and accrued expenses approximate their fair value because of the short maturity of those instruments.

### **Basic and Diluted Loss Per Share**

Under ASC 260 "Earnings Per Share," the Company presents basic and diluted earnings (loss) per share ("EPS") amounts on the face of the statements of operations. Basic EPS is computed by dividing income (loss) available to common stockholders (the numerator) by the weighted-average number of common shares outstanding (the denominator) during the period. Shares issued and reacquired during the period are weighted by the portion of the period during which they were outstanding. The computation of diluted EPS is similar to the computation of basic EPS except that the denominator is increased to include the number of additional common shares that would have been outstanding if the dilutive potential common shares had been issued. For the three and six months ended March 31, 2026 and 2025, diluted amounts are not presented when the effect of the computations is anti-dilutive due to the losses incurred. Accordingly, there is no difference in the amounts presented for basic and diluted loss per share.

### **Operating Segments**

Operating segments are defined as components of an entity for which discrete financial information is available and regularly reviewed by the Chief Operating Decision Maker ("CODM") or decision-maker group in deciding how to allocate resources to an individual segment and in assessing performance. Our chief operating decision-making group is composed of the Chief Executive Officer. The Company has one operating segment as of March 31, 2026 and September 30, 2025.

### **Recently Issued Accounting Pronouncements**

The Company periodically reviews new accounting standards that are issued. Although some of these standards may apply to the Company, the Company has not identified any new standards that it believes merit further discussion or change to adopted policies, and the Company expects that none would have a significant impact on its financial statements.

## **NOTE 3 – GOING CONCERN**

The accompanying unaudited consolidated financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. On a consolidated basis, the Company has incurred significant operating losses since its inception. For the six months ended March 31, 2026, the Company incurred a net loss of \$84,025. As of March 31, 2026, the Company has an accumulated deficit of \$36,429,009, no assets and total liabilities of \$10,009,693. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company does not expect that existing operational cash flows will be sufficient to fund anticipated operations, which raises 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. Therefore, the Company will need to raise additional funds and is currently exploring alternative financing sources.

Historically, the Company has mostly relied upon internally generated funds such as shareholder loans and advances to finance its operations. Management may raise additional capital through future public or private offerings of the Company's stock or through loans from private investors, although there can be no assurance that

it will be able to obtain such financing. The Company's failure to do so could have a material and adverse effect upon it and its shareholders.

#### NOTE 4 – RELATED PARTY TRANSACTIONS

On June 25, 2025, the Company issued a 10% Convertible Exchange Note to Selkirk, for up to \$50,000. The Note is unsecured and matures on June 24, 2026. The note is convertible into shares of common stock at a 45% discount to the average closing trading price for the twenty days prior to conversion. As of March 31, 2026 and September 30, 2025, there is \$357 and \$359 of principal, respectively, due on this note.

On January 30, 2026, the Company entered into a 12-month Management Agreement with Juan Pablo DeSilva, effective January 30, 2026. Under the terms of the Agreement, Mr. DeSilva provides corporate communications, stakeholder updates, administrative coordination, and business strategy services to the Company in exchange for cash compensation of \$1,500 per week. Manager has elected to defer cash payment. Unpaid fees more than thirty (30) days past due are convertible into common stock at a 50% discount to the lowest 10-day trailing bid. Through March 31, 2026, approximately \$13,000 of accrued unpaid fees are reflected within accrued liabilities.

#### NOTE 5 – CONVERTIBLE NOTES PAYABLE

The Company has entered into convertible notes payable that convert to common stock of the Company at variable conversion prices. The following table summarizes activity during the six months ended March 31, 2026 (presented in aggregate by lender category for readability; lender-by-lender detail is set forth in the Company's most recent quarterly disclosure for the period ended December 31, 2025):

Lender	Date Issued	Maturity Date	Balance 9/30/2025	Additions	Conversions	Balance 3/31/2026
Aggregate legacy Canadian debentures (Bassin, Laurensse, Reale, Baillie, Norton, Caerus, Quinsam, Wellner, JKPC #1, JKPC #2, Allan Jacobs, AlphaNorth)	Various 2018	12/31/2023	\$1,909,750	\$ —	\$ —	\$1,909,750
Nine Two Seven Ltd → WRBVI (exchanged & converted)	01/29/2018	12/31/2023	\$100,000	\$ —	\$(100,000)	\$ —
Pathfinder	01/29/2018	12/31/2023	\$300,000	\$ —	\$ —	\$300,000
LG Capital Funding (multiple)	Various	Various	\$461,983	\$ —	\$ —	\$461,983
Bellridge Capital LP	01/29/2021	01/30/2022	\$157,000	\$ —	\$ —	\$157,000
AES — Eli Safdieh	09/12/2021	12/31/2021	\$600,000	\$ —	\$ —	\$600,000
William Waldrop	10/01/2023	09/30/2024	\$288,078	\$ —	\$ —	\$288,078
WRBVI Convertible Note (drawn principal)	04/01/2025	03/31/2026	\$359	\$ —	\$ —	\$359
Other small balances and historical notes	Various	Various	\$1,984,938	\$ —	\$ —	\$1,984,938
Total			\$5,802,108	\$ —	\$(100,000)	\$5,702,108

On January 16, 2026, the \$100,000 face / \$153,786 P+I Nine Two Seven Ltd debenture (assigned to White Rocks (BVI) Holdings, Inc. on April 17, 2025) was exchanged for an 8% Convertible Exchange Note maturing January 15, 2027 (the "Exchange Note") in the principal amount of \$153,786. On the same date, White Rocks (BVI) Holdings, Inc. submitted a Conversion Notice and converted the entire principal balance of the Exchange Note into 1,537,860,000 shares of common stock at a conversion price of \$0.0001 per share. The conversion eliminated \$100,000 of convertible notes payable and \$53,786 of accrued interest, with the corresponding \$153,786 par-value credit recorded to common stock; no gain or loss was recognized on the extinguishment.

Accrued interest for the convertible notes as of March 31, 2026 and September 30, 2025 was \$2,945,528 and \$2,938,702, respectively. Interest expense on convertible notes for the three months ended March 31, 2026 and 2025 was \$30,300 and \$29,860, respectively. Interest expense on convertible notes for the six months ended

March 31, 2026 and 2025 was \$61,377 and \$59,720, respectively (which includes \$1,015 of debt-discount amortization for the WRBVI Convertible Note for the six months ended March 31, 2026).

During Q2 FY2026, three (3) additional Canadian debentures were assigned to White Rocks (BVI) Holdings, Inc. under the legacy debt-consolidation program: Wellner Capital Advisors Ltd (\$50,000 face) on January 15, 2026, and Brent Norton (\$32,000 face) on January 27, 2026. These assignments are transfers of beneficial ownership and have no balance-sheet impact on the Company. As of March 31, 2026, eight (8) of the original Canadian debentures totaling approximately \$1,121,750 face / \$1,699,820 P+I have been assigned to WRBVI; the Nine Two Seven portion (\$153,786 P+I) was exchanged and fully converted in Q2.

## NOTE 6 – LOANS PAYABLE

In exchange for full payment of the \$55,000 "Patel Loan" and the \$20,000 "Spinosa Loan" related to the Greenhaus Analytical, LLC (DBA Evio Labs Portland) debts, EVIO assigned the \$180,000 TideRock Note ("TideRock Note") to Glauser whereby Glauser will be allowed to convert the debt into unrestricted common stock of the Company when the appropriate rules and regulations allow as consideration for this Agreement.

As of March 31, 2026 and September 30, 2025, the Company had a note payable due to a third party for \$55,000.

On April 1, 2025, the Company issued a 10% Convertible Note to White Rocks (BVI) Holdings, Inc., for up to \$50,000 (the "WRBVI Convertible Note"). The Note is unsecured and matures on March 31, 2026. The note is convertible into shares of common stock at a 45% discount to the average closing trading price for the twenty days prior to conversion. The Company classifies the WRBVI Convertible Note within Loans Payable as draws under the facility have been advanced in small amounts directly to the Company's transfer agent.

Lender / Description	Balance 9/30/2025	Q1 Activity	Q2 Activity	Balance 3/31/2026
WRBVI Convertible Note (transfer agent fees)	\$17,917	\$8,413	\$2,000	\$28,330
Total	\$17,917	\$8,413	\$2,000	\$28,330

During Q2 FY2026, the Company received two (2) advances under the WRBVI Convertible Note totaling \$2,000, applied directly to transfer-agent fees: \$1,000 on March 2, 2026 and \$1,000 on March 30, 2026.

## NOTE 7 – PREFERRED STOCK

### *Series A Convertible Preferred Stock*

The Company designated 1,850,000 shares of Series A Convertible Preferred Stock ("Series A Preferred Stock") with a par value of \$0.0001 per share. Initially, there will be no dividends due or payable on the Series A Preferred Stock.

All shares of the Series A Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) pari passu with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series A Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series A Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary. The Series A Preferred shall have no liquidation preference over any other class of stock.

Conversion at the Option of the Holder. From 12 months from the date of issuance, each holder of shares of Series A Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of their shares of Series A Preferred Stock into fully paid and nonassessable shares of Common Stock at a rate equal to 4.9% of the Common Stock.

For a period of 18 months after the Preferred is convertible, the conversion price of the Series A Preferred will be subject to adjustment to prevent dilution in the event that the Company issues additional shares at a purchase price less than the applicable conversion price. The conversion price will be subject to adjustment on a weighted basis that takes into account issuances of additional shares. At the expiration of the antidilution period, the conversion

rate in Section VI (A) above shall be equal to a conversion rate equal to 4.9% on the Common Stock. For example, if on the date of expiration of the antidilution clause there are 500,000,000 shares of Common Stock issued and outstanding then each Series A Preferred Stock shall convert at a rate of 13.24 common shares for each 1 Series Preferred Share.

The Company has 0 shares of Series A Convertible Stock issued and outstanding as of March 31, 2026 and September 30, 2025.

#### ***Series B Convertible Preferred Stock***

The Company designated 5,000,000 shares of Series B Convertible Preferred Stock ("Series B Preferred Stock") with a par value of \$0.0001 per share.

All shares of the Series B Preferred Stock shall rank (i) senior to the Corporation's Common Stock and any other class or series of capital stock of the Corporation hereafter created, (ii) *pari passu* with any class or series of capital stock of the Corporation hereafter created and specifically ranking, by its terms, on par with the Series B Preferred Stock and (iii) junior to any class or series of capital stock of the Corporation hereafter created specifically ranking, by its terms, senior to the Series B Preferred Stock, in each case as to distribution of assets upon liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary. The Series B Preferred shall have no liquidation preference over any other class of stock.

Each holder of outstanding shares of Series B Preferred Stock shall be entitled to the number of votes equal to one Common Share.

Each holder of shares of Series B Preferred Stock may, at any time and from time to time, convert (an "Optional Conversion") each of its shares of Series B Preferred Stock into one (1) fully paid and nonassessable shares of Common Stock.

The Company has 5,000,000 shares of Series B Convertible Stock issued and outstanding as of March 31, 2026 and September 30, 2025.

#### ***Series C Convertible Preferred Stock***

The Company designated 500,000 shares of Series C Convertible Preferred Stock ("Series C Preferred Stock") with a par value of \$0.0001 per share.

In any liquidation, dissolution, or winding up of the Corporation, the holders of the Series C Preferred Stock shall be entitled to receive (a) in preference to the holders of the Common Stock (b) on a *pari passu* basis to any sum that the holders of the Series B Preferred Stock shall be entitled to receive, but (c) subordinate in preference to any sum that the holders of any shares of any other series of the Corporation's Preferred Stock shall be entitled, an amount equal to \$1 per share. Each holder of outstanding shares of Series C Preferred Stock shall be entitled to the number of votes equal to five (5) Common Shares.

Each holder of shares of Series C Preferred Stock may, at any time and from time to time, convert each of its shares of Series C Preferred Stock into five (5) fully paid and nonassessable shares of Common Stock; provided, however, that any Optional Conversion must involve the issuance of at least 100 shares of Common Stock. There were 500,000 shares of Series C Convertible Stock issued and outstanding as of March 31, 2026 and September 30, 2025.

#### ***Series D Convertible Preferred Stock***

The Company designated 1,000,000 shares of Series D Convertible Preferred Stock ("Series D Preferred Stock") with a par value of \$0.0001 per share. On July 31, 2018, the Company amended its articles of incorporation such that the Series D Preferred Stock shall have no liquidation preference over any other class of stock.

Each holder of outstanding shares of Series D Preferred Stock shall be entitled to the number of votes equal to two hundred fifty (250) Common Shares. Each holder of shares of Series D Preferred Stock may convert each of its shares of Series D Preferred Stock into 2.5 fully paid and nonassessable shares of Common Stock; provided, however, that any Optional Conversion must involve the issuance of at least 500 shares of Common Stock.

There were 339,500 shares of Series D Convertible Stock issued and outstanding as of March 31, 2026 and September 30, 2025, respectively.

#### ***Series E Convertible Preferred Stock***

The Company designated 500,000 shares of Series E Convertible Preferred Stock ("Series E Preferred Stock") with a par value of \$0.0001 per share. Each holder of outstanding shares of Series E Preferred Stock shall be entitled to the number of votes equal to ten thousand (10,000) Common Shares for each share of Series E Preferred Stock. Each share of Series E Preferred Stock shall be convertible into Common Stock based on a price of \$0.0002.

There were 0 shares of Series E Convertible Stock issued and outstanding as of March 31, 2026 and September 30, 2025.

#### ***Series F Convertible Preferred Stock***

The Company designated 1,000,000 shares of Series F Convertible Preferred Stock ("Series F Preferred Stock") with a par value of \$0.0001 per share.

Each holder of outstanding shares of Series F Preferred Stock shall be entitled to the number of votes equal to one hundred thousand (100,000) Common Shares for each share of Series F Preferred Stock. Each share of Series F Preferred Stock shall be convertible into Common Stock based on a price of \$0.0001.

The Company has evaluated all Series of Preferred Stock in accordance with ASC 815 and has determined their conversion options were for equity and ASC 815 does not apply. The Company has evaluated all Series of Preferred Stock in accordance with FASB ASC Subtopic 470-20 and has determined that there is no beneficial conversion feature that must be accounted for.

There were 250,000 shares of Series F Convertible Stock issued and outstanding as of March 31, 2026 and September 30, 2025.

### **NOTE 8 – COMMON STOCK**

There were 20,731,554,762 and 19,193,694,762 shares of common stock issued and outstanding at March 31, 2026 and September 30, 2025, respectively.

On January 16, 2026, the Company issued 1,537,860,000 shares of common stock to White Rocks (BVI) Holdings, Inc. upon conversion of the WRBVI Exchange Note #1 (the "Exchange Note") in the principal amount of \$153,786, at a conversion price of \$0.0001 per share. The Exchange Note had been issued earlier the same day in exchange for the assigned Nine Two Seven Ltd debenture (\$100,000 principal + \$53,786 accrued interest).

### **NOTE 9 – SUBSEQUENT EVENTS**

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were available to be issued and has determined that it does not have any material subsequent events to disclose in these unaudited financial statements other than the following.

On April 11, 2026, the Company prepared and adopted a Fully Diluted Capitalization Table (v2). At a \$0.0002 reference price, total fully diluted shares are approximately 46,801,599,896, comprising 20,731,554,762 common shares outstanding, 5,250,000 preferred conversion shares, and approximately 26,064,795,134 potential debt-conversion shares.