

## Management Certification

The undersigned, on behalf of IMPERIAL RESOURCES, INC ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company publishes disclosure pursuant to the following obligation (select one):

**SEC REPORTING OBLIGATION:**

- The Company has a reporting obligation under Section 13 or 15(d) of the Exchange Act
- The Company has a reporting obligation under Regulation A (Tier 2)
- The Company has a reporting obligation under Regulation Crowdfunding (CF)
- Other (describe) \_\_\_\_\_

**EXEMPT FROM SEC REGISTRATION/NO SEC REPORTING OBLIGATION:**

- The Company is exempt from SEC registration and has a reporting obligation to a U.S. Bank Regulator
- The Company is exempt from SEC Registration and is reporting under the Alternative Reporting Standard

The Company is current in its reporting obligation as indicated above.

2. Indicate below 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:

3. Indicate below whether the Company is subject to Bankruptcy or reorganization proceedings.

Yes:  No:

On April 6th 2026, the District Court in Clark County, Nevada entered an Order Granting Application for the Appointment of Custodian in case # A-26-940279-P which appointed JUDD Holding Corp (controlled by David Duarte) as Custodian for Imperial Resources, Inc.

4. The Company has a Verified Company Profile on OTCMarkets.com.
5. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.
6. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490.
7. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.

8. The Company's transfer agent and its address are listed below. If the Company acts as its own transfer agent, indicate that by listing the Company and its information in the fields provided.<sup>1</sup>

Transfer Agent: Securities Transfer Corporation

Address: 2901 N Dallas Parkway, Suite 380, Plano, Texas 75093

9. The Company's most recent Annual Report was prepared by: David Duarte

Below is a list all law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report or, if no attorney assisted in preparing the disclosure, the person(s) who prepared the disclosure and their relationship to the Company.

David Duarte, Director & CEO

10. The Company's Officers, Directors and 5% Control Persons are listed below:

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company's knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer's equity securities. To identify holders of 5% or more, companies may obtain a recent copy of their shareholder list that includes Non-Objecting Beneficial Owners or "NOBOs." SEC Reporting companies may also research their beneficial ownership and insider transaction filings such as on Schedules 13G or 13D or on Forms 3, 4, and 5.

As of (latest practicable date): 6/4/26

<b>Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)</b>	<b>Position/Company Affiliation (ex: CEO, 5% Control person)</b>	<b>City and State (Include Country if outside U.S.)</b>	<b>Number of Shares Owned (List common, preferred, warrants and options separately)</b>	<b>Class of Shares Owned</b>	<b>Percentage of Class of Shares Owned (undiluted)</b>
JUDD Holding Corp. (controlled by David Duarte)  See * Below	<u>Court Appointed Custodian, Owner of more than 5%</u>	<u>Charlotte, NC</u>	<u>126,525,742</u>	<u>Common</u>	<u>68.1%</u>
David Duarte	<u>President &amp; CEO, Secretary, Treasurer, Director</u>	<u>Charlotte, NC</u>	-	-	-

Any additional material details, including conversion terms of any class of the issuer's equity securities, are below:

\*On April 27th 2026, JUDD Holding Corp was issued 125,000,000 shares of Common Stock at .001 par for it's corporate revival services, representing a change in control of the Company. Additionally, JUDD Holding Corp owns 1,525,742 shares purchased on the open market in a corporate brokerage account.

11. The Company has Convertible Debt as detailed below:

<sup>1</sup> OTCQX and OTCQB companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program.

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion <sup>2</sup>	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
<b>Total Outstanding Balance:</b>								
				<b>Total Shares:</b>				

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


\_\_\_\_\_

**Signature:**

Name of Principal Executive Officer or Principal Financial Officer: David Duarte

Title: Director & CEO

Date: 6/4/26

Signature: 

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

<sup>2</sup> The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.