OTC Markets

Alternative Reporting Standard:
Disclosure Guidelines for the OTCID Basic Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these OTCID Disclosure Guidelines ("Guidelines")[1] that set forth the disclosure obligations that make up the "Alternative Reporting Standard" for companies on the OTCID™ Basic Market and Pink Limited Market. Companies that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our "Alternative Reporting Standard." We use information provided by companies under these Guidelines and in accordance with the OTCID Rules to determine eligibility for the OTCID Market or Pink Limited Market as applicable.[2]

Current Information

To be eligible for the OTCID Market, Alternative Reporting companies make the information listed below publicly available through OTCIQ.com:

1. **Initial Disclosure Obligations**

   Companies must upload the following documents through OTCIQ.com:

   - *Annual Report* for the most recently completed fiscal year.
   - *All Quarterly Reports* for the current fiscal year.

     Annual or Quarterly Reports are composed of:
     - ***Disclosure Statements:*** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
     - ***Financial Statements:*** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

     Qualifying Financial Statements include:
     - Audit Letter, if audited
     - Balance Sheet
     - Statement of Income
     - Statement of Cash Flows
     - Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
     - Notes to Financial Statements

2. **Ongoing Requirements**

   On an ongoing basis, companies must publish reports through OTCIQ.com on the following schedule:
   - Quarterly Reports are due within **45 days** of the quarter end
   - Annual Reports are due within **90 days** of the fiscal year end
   - Management Certifications are due within **45 days** of the Annual Report due date

[1] These Guidelines have been designed to encompass the "current information" requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

[2] OTC Markets Group may require companies with securities designated as "Caveat Emptor" or other compliance flags to make additional disclosures to qualify for the OTCID Basic Market.

Other OTCID Eligibility Requirements:

To remain on the OTCID Market, companies must continue to meet all other eligibility requirements of the OTCID Rules in addition to the disclosure requirements listed above.

Pink Limited Market

Companies that do not meet the requirements of the OTCID Market set forth above may still qualify for the Pink Limited Market by meeting the following minimum disclosure requirements.

1. **Initial Requirements:**

    - **Annual Financial Statements:** Publish a report that includes Qualifying Annual Financial Statements, as outlined in Item 9, which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.

    - **Company Verified Profile:** The Company must verify the Company Profile through OTCIQ.com, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.

2. **Ongoing Requirements:** To remain qualified for the Pink Limited Market, companies must:

    - Publish Qualifying Annual Financial Statements, as outlined in Item 9, within 120 days of the fiscal year end. Should a change in fiscal year end occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.

    - Review and verify the information on the Company Profile through OTCIQ.com at least once every 12 months.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the OTCID or Pink Limited market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service via OTCIQ.com.[4]

Material corporate events may include:

- Changes to the company's shell status. Please refer to our FAQ on Shell Companies
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

[4] "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on https://www.otcmarkets.com/corporate-services/ir-tools-services

Ideal Group of Companies Inc.

1525 North Fant Street
Anderson, SC 29621

+1 833-433-2599
Ideallgroupcorp.com
info@idealgroupcorp.com

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

1,771,191,714 as of March 31, 2026 *(Current Reporting Period Date or More Recent Date)*

235,398,856 as of March 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.

Ideal Group of Companies Inc.

Originally incorporated as Innovisionix Inc. on October 5, 2004 in Nevada; on February 28, 2007 the name of the corporation was changed to JZZ Technologies, Inc; on July 2, 2012 the name of the corporation was changed to Sirius Financial Services, Inc.; on December 4, 2013, the name of corporation was changed to TK Agra, Inc.; on September 25, 2014, the name of the corporation was changed back to JZZ Technologies, Inc.; on 9-21-16, the name of the corporation was changed to Axihub, Inc.; on July 25, 2018, the name of corporation was changed back to JZZ Technologies Inc. The Company only traded and issued stock certificates under the name JZZ Technologies, Inc., which is the only name for which CUSIP numbers were issued from 2007 to January 2, 2024, i.e. 466299 30 2 to 6988IX 10 6 back to 466299 30 2. Name change effective January 3. 2024 to Ideal Group of Companies, Inc. with new CUSIP number 87255U102.

Current State and Date of Incorporation or Registration: Incorporated on October 5, 2004, in the State of Nevada

Standing in this jurisdiction: (e.g. active, default, inactive): Active as of March 31, 2026

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

None

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:

On January 3, 2024, a reverse stock split of 1 for 500 was affected. This amendment to the Articles of Incorporation was approved by the State of Nevada on December 22, 2023.

In November 2023, the Company signed a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage ("Oxygen Mortgage) which became a wholly owned subsidiary of the Company. This acquisition was finalized in the fourth quarter of fiscal year 2024.

Oxygen Mortgage is a Colorado based home loan provider with offices in Boulder, Colorado and Chicago, Illinois. The company provides home loans and a variety of mortgage financing products to consumers. Its founder, Robert Egeland, brings 30 years of experience in the mortgage business having closed on more than 28,000 loans through his business ventures, Oxygen Mortgage, which commenced operations in late 2022, is his newest vision of mortgage financing with licenses to provide turnkey loans in Alabama, Arizona, Colorado, Florida, Georgia, Illinois, Kansas, South Carolina and Tennessee and pending licenses for the states of North Carolina and Texas.

The parties agreed to the following consideration:

(i) the Company issued Oxygen Mortgage's four principals: (A) a three-year convertible promissory note in the amount of $1,000,000. It is contemplated that the note will not be repaid in cash. The note is convertible into an aggregate of 332,505,776 (pre-reverse) shares of the Company's Common Stock (10% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023, (B) 1,000 shares of Class A Preferred Common Stock, all of which shall be convertible into 33,250,577 (pre-reverse) shares of Common Stock of the Company (1% of the total issued and outstanding shares of Common Stock of the Company as of February 15, 2023) and (C) two one year warrants (which have expired) each of which entitled the holders to acquire an aggregate of 166.66 additional shares of Class A Preferred Stock (such 166.66 shares being convertible into 5,541,763 (pre-reverse) shares of Common Stock (1/6 of 1% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023) for an aggregate of $50,000 and $75,000, respectfully.

(ii) The rights to the consideration for the purchase of Oxygen Mortgage which includes the convertible promissory notes, the Class A Preferred Stock, and the Warrants became fully vested at the rate of one eighteenth (1/18) for each full month period after closing.

(iii) The Company shall have the right to set-off any claims which it may have against any one or more of the owners of Oxygen Mortgage against any portion of the following which have not “vested” (a) the Warrants and (b) shares of Class A Preferred Stock to be issued upon exercise of the Warrants. The Company, in its sole and absolute discretion, shall have the right to assert its set-off rights against any one or more of items “(a)”and “(b)” of this paragraph.

(iv) In order to allow for the enforcement of the right of set-off which is set forth in the preceding paragraphs, the Oxygen Mortgage sellers shall not be permitted to sell, assign, transfer or in any manner use the convertible promissory note, shares of Class A Preferred Stock or the Warrants which have not “vested” as collateral for any obligation

The rights of the Company pursuant to set-off of any claims which it may have against the items specified above, shall not be the exclusive rights of the Company and the Company shall retain all other rights and claims which the Company may have against the Oxygen Mortgage sellers pursuant to applicable laws to take such legal action to which it may be entitled.

Robert Egeland shall enter into an Employment Agreement with Oxygen Company which shall have a term of five years. Mr. Egeland shall receive the same compensation and benefits as shall be received by Charles Cardona, the CEO of the Company. In addition, Mr. Egeland was appointed to the Board of Managers of Oxygen Company and the Board of Directors of the Company.

In August, 2024, the Company entered into a contract with H&L Innovations LLC to form a joint venture involving the purchase of a 10.67 acre parcel of real estate located in Anderson, South Carolina The real estate shall be owned by a newly formed limited liability company (the “LLC”), which will be owned initially 84% by Ideal and 16% by the seller, which shall own, manage and develop the property for multi-family residential use. It is suggested that the closing will take place within 180 days after satisfactorily due diligence and approval from the appropriate authorities. Consideration will be a three year note in the amount of $175,000 (the “Note”) which shall be payable from 50% of the “net profits” of the LLC. The seller shall initially own 16% of the LLC until the Note is paid in full. Ideal shall have the right to obtain up to three one-year extensions of the due date of the Note by payment of $25,000 for each extension. In connection with each extension, the seller’s percentage interest in the LLC shall increase to varying percentages for each extension with a maximum potential ownership for three extensions of 35% and shall retain a varied percentage with a maximum of 3.5% retained. The seller shall also receive 100,000 shares of common stock of Ideal at the closing which shall have anti-dilution rights for a period of three years after issuance. The seller shall have the right to cancel the transaction if certain events of default occur.

On November 30, 2024, the Company entered into a contract with Lashbrook Growth Fund LLC to form a joint venture involving the purchase of a 10-acre parcel of real estate located in Brownsville, Texas. The real estate shall be owned by a newly formed limited liability company (the “LLC”), which will be owned initially 80% by Ideal and 20% by the seller, which shall own, manage and develop the property for multi-family residential use. It is suggested that the closing will take place within 120 days after satisfactory due diligence and approval from appropriate authorities. Consideration will be a three year note in the amount of $1,500,000 (the “Note”) which shall be payable from 50% of the “net profits” of the LLC. The seller shall initially own 20% of the LLC until the Note is paid at which time it shall be reduced to 10%. Ideal shall have the right to obtain up to three one-year extensions of the due date of the Note by payment of $250,000 for each extension. In connection with each extension, the seller’s percentage interest in the LLC shall increase at varying percentages for each extension with a maximum potential ownership for three extensions of 40%. Upon full payment of the Note, Ideal shall receive 50% of the seller’s ownership interest in the LLC. The seller shall also receive 2,000,000 shares of common stock of Ideal which shall have anti-dilution rights for a period of three years after issuance. The seller shall have the right to cancel the transaction if no “horizontal” development has been made within one- and one-half years after the closing.

In March, 2026, the Company closed on the purchase of: (a) certain assets owned by Bayport International Holdings Corp.(“BAYP”) and (b) 100% ownership of Hospitality Development Group, Inc. (“HDG”) The assets are described below

1. The Membership Interest and Share Exchange Agreement dated March 26, 2025 (the ”**PDL Agreement**”) between Palazzo Del Lago, LLC, a Florida limited liability company and BAYP and JEBAC, LLC and Adache Holdings, LLC (“**Adache**”) with respect to the intended development of Palazzo del Lago Resort (Florida). This world class mixed-use resort project known as Palazzo del Lago Resort (the” Resort”) to be developed in Orlando, Florida upon project funding and site acquisition. It is intended that this will be one of the country’s most prestigious world class hotel and resort-residential destinations. The project shall include 1,552 luxury rooms and suites in the main Resort Building and Tower 1 (Phase I). It will also include 800 resort villas in four 18-story Villa towers (Phases II and III). The Resort is designed in the classic Italian Renaissance style of architecture and interiors. This will be one of Orlando’s few lakefront resorts featuring water sports, world class health spa, multiple signature restaurants and beverage outlets and state of the art conference and banquet facilities. The project has an agreement in place with Orange County to be designated as an Orange County Convention Center Hotel. The Resort will be a world class facility which shall be branded and managed by a world-renowned hotel chain. Visit the website at: www.palazzodellago.com

   In consideration of the prior owners having expended in excess of Forty Million ($40,000,000) Dollars with respect to the Palazzo Del Lago project (PDL), they or their respective designee(s) shall receive an aggregate of Fifty (50%) Percent of the “net profits,” as determined by the accountants designated by IDGR until they have received $40 Million and thereafter they shall receive Ten (10%) Percent of the “net profits” from the Palazzo Del Lago resort project.

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Ownership of 99% of the limited liability interests in Arden Mills, LLC which owns 100% of Arden Ventures, LLC, which owns real estate in Fitchburg, MA. This project is located on the same site as The Falls at Arden Mills condominium project previously developed by Global PDC. It is located in Fitchburg, MA. The new parcel to be developed is approximately 7 acres and runs along a beautiful backdrop of the Nashua River. The Arden Mills project will consist of 156 rental units which will capitalize on the multi-family demand in the Fitchburg area. The site was previously granted the required permits at all levels for the 156 apartment units. Additionally, engineers and city personnel have expressed full cooperation for a fast re-permitting process for the 156 units. The first mortgage on this property is currently past due and the lender has given notice of foreclosure. The Company is in the process of seeking a loan to pay off the first mortgage and provide additional funds to commence the development process.

2. All rights to an initial 80% ownership interest in MetalPro Gold Corporation, a corporation formed under the laws of Bolivia which owns certain mining rights in Bolivia with the option to purchase the remaining 20%.

The El Quizer Mining Administrative Contract (the “El Quizer Mine” or “EQ”), is a fully permitted, 675-hectare gold concession situated within the Bolivian Precambrian Shield in the Muñlo de Chávez Province, Santa Cruz Department, Bolivia. The acquisition positions the Company as a significant participant in the global precious metals sector at a moment when gold, platinum group metals (PGMs), and related elements have become strategically indispensable to the world's most transformative technology industries. The contract grants the holder the right to conduct all mining activities over a 30-year term, renewable for an additional 30 years, across 27 grids totaling 675 hectares (approximately 1,668 acres) in the Municipality of San Ramón.

The property is accessible via 185 kilometers of paved highway from Santa Cruz de la Sierra—Bolivia's largest commercial hub—plus approximately 11 kilometers of gravel road, representing a total travel time of roughly 3.5 hours under normal conditions. The Company's acquisition of this asset secures a fully documented, legally contracted mining right with all required permits, environmental licenses, and mining registrations in force.

3.The rights pursuant to a White Label Reseller Agreement with My Telemedicine, Inc. dba Lyric Health with respect to VirtualPetMD and Virtual Health MD Telehealth. Virtual HealthMD is an innovative telehealth platform that capitalizes on the explosive growth in healthcare delivery providing physician access 24 / 7 to its subscribers via telehealth. This asset provides the Company with exposure to one of the fastest-growing sectors in the American healthcare economy.

This is an innovative telehealth platform that also capitalizes on the explosive growth in pet care delivery providing veterinarian access 24 / 7 to its subscribers via telehealth. The pet care industry provides IDGR with exposure to one of the fastest-growing sectors today.

4.All rights and interest in Virtual365.app. Virtual365.app is a next-generation, decentralized platform that empowers creators and fans to host, participate in, and monetize immersive virtual events. From live concerts and fan meet-and-greets to workshops and exclusive experiences, Virtual365.app puts control, ownership, and revenue back into the hands of creators, powered by Web3 technology

In consideration for acquisition of HDG, the Company issued to JEBAC. LLC, the prior owner of HDG, which is owned by the children of Jerrold R. Krystoff and Mr. Krystoff, Twenty-Six (26) shares of its Class C Preferred Stock.

In consideration for the assets purchased from BAYP, the Company issued to BAYP Three Hundred and Twenty Million (320,000,000) shares of the Company's Common Stock which BAYP is in the process of distributing to its stockholders.

An Employment Agreement with Jerrold Krystoff, the Chairman and Chief Executive Officer of HDG, was executed which provides that Mr. Krystoff shall receive the same annual compensation as Charles Cardona and Robert Egeland regarding the cash and/or securities compensation which Cardona and Egeland receive from IDGR, which shall be no less than the sum of $395,000 per year annual salary in cash and/or securities of IDGR, the amount and timing of each shall be determined by the available cash flow of the HDG as determined by the Board of Directors of the Company. All distributions of annual salaries to Cardona, Egeland, and Krystoff shall be on an equal pro rata basis.

In addition, Krystoff shall receive the following compensation:

i. Fifteen (15%) percent bonus payment of the net profits of HDG, subject to certain adjustment, as determined by the accountants designated by IDGR using agreed upon and acceptable GAAP accounting methodology which is the same as utilized by the Company.

ii. An additional five (5%) percent bonus payment of the net profits, subject to certain adjustments, as determined by the accountants designated by IDGR using agreed upon and acceptable GAAP accounting methodology, on the same basis as utilized by the Company, of any new projects entered into by the Company.

IDGR has appointed Austin W. Krystoff (Jerrold Krystoff's son) or Jerrold Krystoff's designee as a member of the Board of Directors of the Company. In addition, Jerrold Krystoff or his designee shall serve with Charles Cardona as the other director of HDG. The Company will nominate and support Austin W. Krystoff's board election, voting the shares necessary to keep Austin W. Krystoff and Jerrold Krystoff or their respective designees on such boards as long as Jerrold Krystoff or Austin W. Krystoff are an officer or director of a subsidiary of the Company or an principal of an entity which is a 10% or greater shareholder of IDGR. Mr. Krystoff shall be responsible for the overall day-to-day operations through various designees of HDG, subject to the direction of the Board of Directors of HDG which, among other items, shall approve all material expenditures, contracts, and transactions.

Subsequent Event

In April, 2026, HDG acquired the property and improvements located at 40 Connecticut Avenue, Norwich, Connecticut, an 11.93-acre income-producing commercial property.

The property is anchored by a fully executed 10-year triple-net (NNN) commercial lease with Rushford Center, Inc., a subsidiary of Hartford HealthCare — one of Connecticut's largest health systems. Rushford Center operates a mission-critical K–8 therapeutic day school program at the site. In addition to the credit-tenant lease, the asset includes approximately six acres with an initial solar farm cellular tower— creating independent revenue streams

The Company believes the asset offers a compelling combination of contracted cash flow and multi-stream upside that is uncommon for this asset size. The tenants pay all insurance, taxes, utilities, and maintenance, leaving contracted rent essentially as net income to the landlord.

Approval has been informally granted for a 2,998.6 MW ground-mount system projected to produce approximately 4,090,331 kWh annually, with federal and state incentives designed to make the installation structurally self-financing.

In parallel with the NNN lease, HDG plans to advance the site's commercial solar opportunity The proposed 2,998.6 KW ground-mount system has a projected gross cost of approximately $13.0 million, which management anticipates reducing to an estimated net cost of approximately $4.24 million after the 30% Federal Investment Tax Credit, MACRS depreciation benefits, and a potential USDA Rural Energy for America Program (REAP) grant of up to $1.0 million. Based upon these assumptions and projected production, the solar component is expected to deliver cumulative cash flow of approximately $59 million over 30 years with a projected cumulative break-even in Year 4.

The Company is in the process of seeking a loan to pay off the first mortgage and provide additional funds to commence the development process.

Address of the issuer's principal executive office:

1525 North Fant Street
Anderson, SC 29621

Address of the issuer's principal place of business:
x *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: V Stock Transfer, LLC
Phone: (212) 828-8436
Email: Patricia@vstocktransfer.com
Address: 18 Lafayette Place, Woodmere, NY 11598

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: IDGR
Exact title and class of securities outstanding: Common Stock
CUSIP: 87255U102
Par or stated value: $.0000001
Total shares authorized: 1,999,900,000 as of date: March 31, 2026 (As adjusted for 1 for 500 reverse stock split which took effect January 3, 2024)
Total shares outstanding: 1,771,151,714 as of date: March 31, 2026
Total number of shareholders of record: 268 as of date: March 31, 2026

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

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: Class C Preferred Stock
Par or stated value: $.0000001
Total preferred C shares authorized: 100 as of date: March 31, 2026
Total shares outstanding: 64.98 as of date: March 31, 2026
Total number of shareholders of record: 4 as of date: March 31, 2026

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

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.**
   Equal rights for each Common Stock Stockholder

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

   Class C Preferred Stock-One vote for each share of Common Stock issuable upon conversion. Each share of Class C Preferred Stock shall be convertible into 1% of the Common Stock issued and outstanding at the time of conversion on a Fully Diluted Basis.

   Convertible by any one stockholder into no more than 51% of the shares outstanding and has the voting and other rights equal to no more than 51% of the outstanding shares.

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

   None

4. **Describe any material modifications to the 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.

Preferred Stock

On July 20, 2022, an Amendment to the Certificate of Incorporation was filed which authorized the Board of Directors to create and issue 100,000 shares of "blank check" preferred stock. The Certificate of Amendment also gives the Board the absolute power to determine the terms of the preferred stock. The Certificate of Amendment also provides that the Board may issue such Preferred Stock from time to time in one or more series and authorizes the Board "to fix the designations and the powers, preferences, rights, qualifications, limitations and restrictions relating to the shares of each such series; provided, however, that no shares of preferred stock shall be issued which would give any one stockholder "Beneficial Ownership" in excess of 51% of the Company's issued and outstanding voting securities including "Beneficial Ownership" which he, she or it has immediately prior to such issuance either (i) at the time of such issuance or (ii) at the time of conversion into Common Stock of such preferred shares".

On December 28, 2022, the Board authorized the creation of shares of Class C Preferred Stock having certain rights and privileges including, but not limited to, each share having: (i) total anti-dilution rights, (ii) voting rights equal to 1% of the issued and outstanding shares of the Company, (iii) conversion rights into 1% of the issued and outstanding shares at the time of conversions and (iv) all other rights which are set forth in the Certificate of Designation.

On December 28, 2022, the Board authorized the issuance of 51 shares of Class C Preferred Stock to Charles Cardona, the CEO and Chairman of the Company who agreed to the cancellation of 148,770,000 pre-split shares of Common Stock owned by him and his wife (of which 100,000,000 pre-split shares were previously cancelled).On March 4, 2026, . Mr. Cardona surrendered 22 shares of his Class C Preferred Stock. Accordingly, as of this date, Mr. Cardona owns 29 shares of Class C Preferred Stock.

A Certificate of Designation setting forth the rights and privileges of Class C Preferred Stock was filed with the Nevada Secretary of State in January 2023.

On December 29, 2022, the Company entered into an Agreement (the "Madison Agreement") with Madison Advisory Ventures, Inc. ("Madison"), a consultant to the Company. Pursuant to the Madison Agreement, Madison had the right to 9.98 shares of Class C Preferred Stock. On December 30, 2022, Madison assigned 4.99 shares of Class C Preferred Stock to each of the two principals of Madison, who received such shares in March 2024. Madison and its two principals agreed to cancel shares of Common Stock and warrants for Common Stock which they then owned.

In addition, pursuant to an Agreement dated October 5, 2023, in consideration of various reasons including, but limited to, the failure of the Company to pay Madison and Madison continuing to render consulting services, and the Company's desire to grant to Madison something substantial in addition to the 9.98 shares of Class C Preferred Stock, the Company agreed to issue warrants to Madison to purchase for nominal consideration a 15% interest in current and future corporate and non-corporate subsidiaries and indirect corporate and non-corporate subsidiaries of the Company.

In consideration for acquisition of HDG, the Company issued to JEBAC. LLC, the prior owner of HDG, which is owned by the children of Jerrold R. Krystoff and Mr. Krystoff, 26 shares of its Class C Preferred Stock. Charles Cardona surrendered 22 shares of his Class C Preferred Stock to enable the issuance of such 26 shares of Class C Preferred stock to JEBAC, LLC.

Common Stock

The Company entered into a Settlement Agreement and Stipulation dated as of May 22, 2024 with EROP Enterprises, LLC ("EROP") for the settlement of $2,282,500 which EROP acquired from creditors of the Company for which such obligations shall be settled and compromised by the Company's issuance of freely trading shares of the Company's Common Stock issued pursuant to Section 3(a)(10) of the Securities Act of 1933, as amended, until such time as EROP's total gross sales of such Common Stock equal $3,804,166. The settlement was approved by a Court on July 1, 2024

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 on Date of This Report: Ending Balance Ending Balance:	

Date March 31, 2024 35,815,123 Common: 35,815,123 Preferred: 60.98	

05/21/2024	New Issuance	**1,000,000**	Common Stock	**$10,000**	Yes	**Resources Unlimited NW LLC David Weintraub**	**Deposit on acquisition**	Restricted Stock	SEC Act 4(a)(2)
05/30/2024	New Issuance	**1,777,778**	Common Stock	**$20,000**	Yes	**Pacific Capital Markets LLC Zack Logan**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
11/18/2024	New Issuance	**4,000,000**	Common Stock	**$20,000**	Yes	**GB LLC Bhoomeshware Gone**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
11/15/2024	New Issuance	**4,000,000**	Common Stock	**$20,000**	Yes	**Arjun-Veda LLC Bhoomeshware Gone**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
11/15/2024	New Issuance	**4,000,000**	Common Stock	**$20,000**	Yes	**FPDW Consultants LLC Bhoomeshware Gone**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
11/25/2024	New Issuance	**4,000,000**	Common Stock	**$20,000**	Yes	**RPAV LLC Bhoomeshware Gone**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
11/25/2024	New Issuance	**4,000,000**	Common Stock	**$20,000**	Yes	**ETEK Solutions LLC Bhoomeshware Gone**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
12/05/2024	New Issuance	**6,100,000**	Common Stock	**$15,250**	Yes	**BDF Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/05/2024	New Issuance	**6,100,000**	Common Stock	**$15,250**	Yes	**Blue Bridge Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/05/2024	New Issuance	**6,100,000**	Common Stock	**$15,250**	Yes	**Iron Clad Partners LLC Evan Solomon**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/06/2024	New Issuance	**7,000,000**	Common Stock	**$70,000**	Yes	**Christopher Cardona**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
12/06/2024	New Issuance	**7,500,000**	Common Stock	**$75,000**	Yes	**Charles Cardona**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
12/06/2024	New Issuance	**2,000,000**	Common Stock	**$20,000**	Yes	**Matthew Cardona**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
12/06/2024	New Issuance	**5,500,000**	Common Stock	**$55,000**	Yes	**Nicholas Cardona**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
12/10/2024	New Issuance	**5,000,000**	Common Stock	**$50,000**	Yes	**EROP Enterprises LLC Vince Sbarra**	**Consulting**	DRS	SEC Act 3(a)(10)
12/11/2024	New Issuance	**8,500,000**	Common Stock	**$85,000**	Yes	**Global LLC Robert Egeland**	**Consulting**	Restricted Stock	SEC Act 4(a)(2)
12/11/2024	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	**Blue Bridge Consulting LLC**	**Debt Conversion**	Restricted Stock	SEC Act 4(a)(2)
12/11/2024	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	**BDF Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/17/2024	New Issuance	**4,000,000**	Common Stock	**$10,000**	Yes	**Blue Bridge Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)

12/17/2024	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	**FPDW Consultants LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/17/2024	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	**Arjun-Veda LLC Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/17/2024	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	**D&P International Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/17/2024	New Issuance	**2,000,000**	Common Stock	**$5,000**	Yes	**FAJ Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/19/2024	New Issuance	**4,000,000**	Common Stock	**$10,000**	Yes	**KMR Solutions LLC Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
12/19/2024	New Issuance	**8,000,000**	Common Stock	**$20,000**	Yes	**Behemoth Consulting LLC Cameron Cox**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
1/1/2025	Cancellation	**(8,000,000)**	Common stock	**Shares to be reissued**	Yes	**Behemoth Consulting LLC Cameron Cox**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
1/1/2025	Cancellation	**(4,000,000)**	Common Stock	**Shares to be reissued**	Yes	**KMR Solutions LLC Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
1/28/2025	New Issuance	6,000,000	Common Stock	$15,000	Yes	**BDF Consulting LLC Frank Pinizzotto**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
1/28/2025	New Issuance	17,000,000	Common Stock	$42,500	Yes	**Behemoth Consulting LLC Cameron Cox**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
1/28/2025	New Issuance	4,000,000	Common Stock	$10,000	Yes	KMR Solutions, LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
2/8/2025	New Issuance	4,000,000	Common Stock	$10,000	Yes	RPAV LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
2/8/2025	New Issuance	4,000,000	Common Stock	$10,000	Yes	Parrot Solutions, LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
03/02/2025	New Issuance	4,000,000	Common Stock	$10,000	Yes	Chetna Infotech LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
03/02/2025	New Issuance	5,000,000	Common Stock	$12,500	Yes	RPAV LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
03/02/2025	New Issuance	5,000,000	Common Stock	$12,500	Yes	ARJUN-VEDA LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
02/28/2025	New Issuance	5,605,955	Common Stock	$20,181	Yes	Chestnut Hill Capital LLC Christian O'Donnell	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
03/24/2025	New Issuance	15,000,000	Common Stock	$37,500	Yes	EROP Enterprises LLC **Vince Sbarra**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
03/26/2025	New Issuance	6,000,000	Common Stock	$15,000	Yes	ARJUN-VEDA LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
03/26/2025	New Issuance	4,000,000	Common Stock	$10,000	Yes	Chetna Infotech LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
03/31/2025	New Issuance	2,400,000	Common Stock	$6,000	Yes	IWJL, Inc. Tommy Stevenson	Debt conversion	Restricted Stock	SEC Act 4(a)(2)

Shares Outstanding on Date of This Report:	
Ending Balance:	
Date March 31,2025 Common: 235,398,856 Preferred: 60.98	

04/16/2025	New Issuance	6,000,000	Common Stock	$15,000	Yes	FDB Consultants LLC **Frank Pinizzotto**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
05/09/2025	New Issuance	11,000,000	Common Stock	$27,500	Yes	RPAV LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
05/09/2025	New Issuance	4,000,000	Common Stock	$10,000	Yes	Chetna Infotech LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
05/12/2025	New Issuance	6,000,000	Common Stock	$30,000	Yes	Welston Group Len Braumberger	Consulting services	Restricted Stock	SEC Act 4(a)(2)
05/15/2025	New Issuance	2,000,000	Common Stock	$5,000	Yes	Correll Lashbrook	Deposit on land	Restricted Stock	SEC Act 4(a)(2)
05/15/2025	New Issuance	2,000,000	Common Stock	$5,000	Yes	Lashbrook Growth Fund, LLC Correll Lashbrook	Deposit on land	Restricted Stock	SEC Act 4(a)(2)
06/03/2025	New Issuance	11,000,000	Common Stock	$27,500	Yes	Blue Bridge Consulting LLC Frank Pinizzotto	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
06/03/2025	New Issuance	2,000,000	Common Stock	$5,000	Yes	Nicholas Cardona	Consulting services	Restricted Stock	SEC Act 4(a)(2)
06/03/2025	New Issuance	11,000,000	Common Stock	$27,500	Yes	FDB Consultants LLC **Frank Pinizzotto**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
06/09/2025	New Issuance	2,600,000	Common Stock	$6,500	Yes	Chris Vita	Consulting services	Restricted Stock	SEC Act 4(a)(2)
06/11/2025	New Issuance	2,000,000	Common Stock	$5,000	Yes	Charles McElrath	Consulting services	Restricted Stock	SEC Act 4(a)(2)
6/13/2025	New Issuance	14,000,000	Common Stock	$35,000	Yes	**FAJ Consulting LLC Frank Pinizzotto**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
6/13/2025	New Issuance	5,000,000	Common Stock	$12,500	Yes	ARJUN-VEDA LLC **Bhoomeshware Gone**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)

Shares Outstanding on Date of This Report:	
Ending Balance:	
Date June 30,2025 Common: 313,958,856 Preferred: 60.98	

09/01/2025	New Issuance	350,000	Common Stock	$875	Yes	Cynthia Cato	Consulting services	Restricted Stock	SEC Act 4(a)(2)
09/01/2025	New Issuance	750,000	Common Stock	$1,875	Yes	Hannah Rain Armstrong	Consulting services	Restricted Stock	SEC Act 4(a)(2)
09/03/2025	New Issuance	1,150,000	Common Stock	$2,875	Yes	PTKK LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/8/2025	New Issuance	6,000,000	Common Stock	$15,000	Yes	GB LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/8/2025	New Issuance	4,000,000	Common Stock	$10,000	Yes	RPAV LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/10/2025	New Issuance	9,000,000	Common Stock	$22,500	Yes	ARJUN-VEDA LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/10/2025	New Issuance	8,000,000	Common Stock	$20,000	Yes	Chetna Infotech LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/10/2025	New Issuance	1,000,000	Common Stock	$2,500	Yes	ETEK Solutions LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/10/2025	New Issuance	1,000,000	Common Stock	$2,500	Yes	KMR Solutions LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/10/2025	New Issuance	1,000,000	Common Stock	$2,500	Yes	Parrot Solutions LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
9/17/2025	New Issuance	6,500,000	Common Stock	$16,250	Yes	Welston Group Len Braumberger	Consulting services	Restricted Stock	SEC Act 4(a)(2)

Shares Outstanding on Date of This Report: Ending Balance: Date September 30,2025 Common: 352,708,856 Preferred: 60.98	

10/21/2025	New Issuance	15,100,000	Common Stock	$37,750	Yes	Blue Bridge Consulting LLC Frank Pinizzotto	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**7,000,000**	Common Stock	**$17,500**	Yes	**GB LLC Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**3,000,000**	Common Stock	**$7,500**	Yes	RPAV LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**3,000,000**	Common Stock	**$7,500**	Yes	**Kristin Cardona**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**9,000,000**	Common Stock	**$22,500**	Yes	**Nicholas Cardona**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**3,000,000**	Common Stock	**$7,500**	Yes	**Peter Balis**	Consulting services	Restricted Stock	SEC Act 4(a)(2)

10/21/2025	New Issuance	**9,000,000**	Common Stock	**$22,500**	Yes	**Matthew Goldstein**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**27,000,000**	Common Stock	**$67,500**	Yes	**Charles Cardona**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	**David Cox**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**7,500,000**	Common Stock	**$18,750**	Yes	**Chelsea Tankus**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/21/2025	New Issuance	**4,000,000**	Common Stock	**$10,000**	Yes	**Dane Cobble**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/24/2025	New Issuance	**11,000,000**	Common Stock	**$27,500**	Yes	**Q Global LLC Quinn Egeland**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
10/25/2025	New Issuance	**12,000,000**	Common Stock	**$30,000**	Yes	**Iron Clad Partners LLC Evan Solomon**	Debt conversion	Restricted Stock	SEC Act 4(a)(2)
10/25/2025	New Issuance	**7,142,858**	Common Stock	**$17,857**	Yes	IWJL, Inc. Tommy Stevenson	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/08/2025	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	**GB LLC Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/08/2025	New Issuance	**16,000,000**	Common Stock	**$40,000**	Yes	ARJUN-VEDA LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/08/2025	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	KMR Solutions LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/08/2025	New Issuance	**14,000,000**	Common Stock	**$35,000**	Yes	RPAV LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/08/2025	New Issuance	**50,000,000**	Common Stock	**$125,000**	Yes	**VIJAYADASHAMI** LLC Bhoomeshware **Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/24/2025	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	ARJUN-VEDA LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/24/2025	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	RPAV LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/24/2025	New Issuance	**20,000,000**	Common Stock	**$50,000**	Yes	Chetna Infotech LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/27/2025	New Issuance	**3,200,000**	Common Stock	**$8,000**	Yes	**Milton Pagan**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/26/2025	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	**VIJAYADASHAMI LLC Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/26/2025	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	Parrot Solutions LLC **Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
11/26/2025	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	**ETEK Solutions LLC Bhoomeshware Gone**	Consulting services	Restricted Stock	SEC Act 4(a)(2)

Shares Outstanding on Date of This Report:	
Ending Balance:	
Date December 31,2025	
Common: 628,651,714	
Preferred: 60.98	

03/06/2026	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	**Aim Recovery Services, Inc. Robert Stok**	Consulting services	Restricted Stock	SEC Act 4(a)(2)
03/06/2026	New Issuance	**320,000,000**	Common Stock	**$800,000**	Yes	**Bayport International Holdings, Inc.**	**Asset acquisition**	Restricted Stock	SEC Act 4(a)(2)
03/09/2026	New Issuance	**25,000,000**	Common Stock	**$62,500**	Yes	ARJUN-VEDA LLC **Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/09/2026	New Issuance	**30,000,000**	Common Stock	**$75,000**	Yes	**VIJAYADASHAMI** LLC Bhoomeshware **Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/09/2026	New Issuance	**25,000,000**	Common Stock	**$62,500**	Yes	RPAV LLC **Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/11/2026	New Issuance	**20,000,000**	Common Stock	**$50,000**	Yes	Chetna Infotech LLC **Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/11/2026	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	Parrot Solutions LLC **Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/11/2026	New Issuance	**5,000,000**	Common Stock	**$12,500**	Yes	**KMR Solutions LLC Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/11/2026	New Issuance	**40,000,000**	Common Stock	**$100,000**	Yes	**GB LLC Bhoomeshware Gone**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/12/2026	New Issuance	**80,000,000**	Common Stock	**$200,000**	Yes	**Iron Clad Partners LLC Evan Solomon**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/12/20206	New Issuance	**90,000,000**	Common Stock	**$225,000**	Yes	**FDB Consultants, LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/12/2026	New Issuance	**90,000,000**	Common Stock	**$225,000**	Yes	**Blue Bridge Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/17/2026	New Issuance	**60,000,000**	Common Stock	**$150,000**	Yes	**RIFP Consulting LLC Russell Ivy**	**Consulting services**	Restricted Stock	SEC Act 4(a)(2)
03/17/2026	New Issuance	**80,000,000**	Common Stock	**$200,000**	Yes	**FAJ Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/17/2026	New Issuance	**90,000,000**	Common Stock	**$225,000**	Yes	**BDF Consulting LLC Frank Pinizzotto**	**Debt conversion**	Restricted Stock	SEC Act 4(a)(2)
03/17/2026	New Issuance	**60,000,000**	Common Stock	**$150,000**	Yes	**Supreme Advisory Agency Corp. Frank Pinizzotto**	**Consulting services**	Restricted Stock	SEC Act 4(a)(2)
03/17/2026	New Issuance	**80,000,000**	Common Stock	**$200,000**	Yes	**27 Capital Grp Inc. Daniel Radcliff**	**Consulting services**	Restricted Stock	SEC Act 4(a)(2)

03/19/2026	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	**Christopher Vita**	**Consulting services**	Restricted Stock	SEC Act 4(a)(2)
03/22/2026	New Issuance	**12,500,000**	Common Stock	**$31,250**	Yes	**Joseph J. Tomasek**	**Consulting services**	Restricted Stock	SEC Act 4(a)(2)
03/26/2026	New Issuance	**10,000,000**	Common Stock	**$25,000**	Yes	**Kanno Group Holdings II Ltd. Naiel Kanno**	**Consulting services**	Restricted Stock	SEC Act 4(a)(2)
03/04/2026	Cancellation	**(22)**	Preferred Stock	**Cancelled for acquisition**	Yes	**Charles Cardons**	**Shares cancelled for acquisition**	Restricted Stock	SEC Act 4(a)(2)
03/04/2026	New Issuance	**26**	Preferred Stock	**Acquisition of Hospitality Development Group**	Yes	**JEBAC, LLC Jerrold R. Krystoff**	**Acquisition of HDG**	Restricted Stock	SEC Act 4(a)(2)

Shares Outstanding on Date of This Report: Ending Balance: Date March 31,2026 Common: 1,771,151,714 Preferred: 64.98	

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:

None

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[5]	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
02/03/2021-02/10/2022	$166,000	$139,088	02/03/2022-02/10/2023	55% of the lowest Trading Price During the 20 Trading Days prior to Conversion	5,763,167	50,731,355	Chestnut Capital, LLC Christian O'Donnell	Loan
11/04/2020	$199,895	$71,969	Demand notes	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	80,000,000	109,695,102	Ironclad Partners, Inc. Evan Solomon	Service contract
8/31/2022	$360,000	$72,888	Demand note	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	86,919,467	100,973,061	Blue Bridge Consulting, LLC Frank Pinizzotto	Service contract
8/31/2022	$360,000	$99,312	Demand note	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	137,900,000	166,915,102	Ironclad Partners, Inc. Evan Solomon	Service contract
01/01/2024	$1,000,000	$1,202,130	Due December 31, 2026	75% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	321,071,837	Oxygen Mortgage LLC Robert Egeland	Note for acquisition of Oxygen Mortgage LLC
08/13/2024	$50,000	$59,781	08/13/2025	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	23,796,327	Kanno Group Holdings Naiel Kanno	Note for consulting services
10/01/2024	$180,000	$20,692	10/01/2025	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	72,000,000	80,828,571	Bhoomeshwar Gone	Note for consulting services

[5] 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.

08/01/2025	$360,000	$198,396	08/01/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	70,000,000	151,833,878	Blue Bridge Consulting, LLC Frank Pinizzotto	Service contract
12/21/2023	$85,000	$100,426	12/20/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	40,305,714	David and Marcia Cox	Note for consulting services
03/01/2024	$70,000	$76,060	03/01/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	30,481,224	PBalisRD LLC Peter Balis	Note for consulting services
04/01/2025	$500,000	$524,932	04/30/2027	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	211,741,633	Hewitt-Dade Electric LLC of Davie Florida Barbara Bandy	Note for consulting services
01/03/2023	$53,600	$67,486	12/30/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	27,113,878	CamaPlan FBO Dane Cobble IRA Dane Cobble	Note for consulting services
01/03/2023	$59,000	$74,285	12/30/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	29,845,306	Dane Cobble	Note for consulting services
12/03/2023	$60,000	$71,152	12/30/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	28,558,367	Dane Cobble	Note for consulting services
10/05/2025	$360,000	$195,731	10/05/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	73,200,000	149,740,816	Bhoomeshwar Gone	Note for consulting services
10/07/2025	$420,000	$436,110	10/07/2026	50% of the lowest Trading Price During the 20 Trading Days prior to Conversion	0	174,622,449	Blue Bridge Consulting, LLC Frank Pinizzotto	Note for consulting services

Total Outstanding Balance:	$3,410,438	**Total Shares Converted :**	525,782,634	Total Shares for Conversion of Debt Outstanding	**1,698,254,620**		

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

None

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")

Ideal Group of Companies, Inc. is a diversified technology company either engaged or will engage primarily in the following four distinct business sectors: (1) real estate consisting of: (a) real estate mortgage brokerage and commercial loans, (b) development of residential and commercial projects initially in South Carolina, Florida and Texas and adjacent states, (2) licensing and sales of data bases of senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partners.

In addition to the foregoing, the Company has entered into the following transactions:

In October 2022, the Company acquired LION Development Group, LLC ("LION") of South Carolina and launched a new real estate development division.

In November 2023, the Company entered into a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage ("Oxygen Mortgage) which became a wholly owned subsidiary of the Company. This acquisition was finalized in the fourth quarter of fiscal year 2024.

Oxygen Mortgage is a Colorado based home loan provider with offices in Boulder, Colorado and Chicago, Illinois. The company provides home loans and a variety of mortgage financing products to consumers. Its founder, Robert Egeland, brings 30 years of experience in the mortgage business having closed on more than 28,000 loans through his business ventures, Oxygen Mortgage, which commenced operations in late 2022, is his newest vision of mortgage financing with licenses to provide turnkey loans in Alabama, Arizona, Colorado, Florida, Georgia, Illinois, Kansas, South Carolina, Tennessee and pending licenses for the states of North Carolina and Texas.

The agreed consideration Is the following:

(i) the Company issued Oxygen Mortgage's four principals: (A) a three-year convertible promissory note in the amount of $1,000,000. It is contemplated that the note will not be repaid in cash. The note is convertible into an aggregate of 332,505,776 (pre-reverse stock split) shares of the Company's Common Stock (10% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023, (B) 1,000 shares of Class A Preferred Common Stock, all of which shall be convertible into 33,250,577 (pre-reverse stock split) shares of Common stock of the Company (1% of the total issued and outstanding shares of Common Stock of the Company as of February 15, 2023) and (C) two one year warrants each entitling the holders the right to acquire an aggregate of 166.66 additional shares of Class A Preferred Stock (such 166,666 shares being convertible into 5,541,763(pre reverse stock) split shares of Common Stock (1/6 of 1% of the issued and outstanding shares of Common Stock of the Company as of February 15, 2023) for an aggregate of $50,000 and $75,000, respectfully.

(ii) The rights to the Warrants, which are a part of the purchase of Oxygen Mortgage, shall vest at the rate of one eighteenth (1/18) for each full month period after closing. The termination of Robert Egeland's employment pursuant to his Employment Agreement whether by termination, total disability or death shall terminate the vesting as of the date of such termination event for all of the Oxygen Mortgage sellers

(iii) The Company shall have the right to set-off any claims which it may have against any one or more of the owners of Oxygen Mortgage against the any portion of the following which have not "vested" : (a) the Warrants and (b) the shares of Class A Preferred Stock to be issued upon exercise of the Warrants. The Company, in its sole and absolute discretion, shall have the right to assert its set-off rights against any one or more of items "(a)" and "(b)" of this paragraph.

(iv) In order to allow for the enforcement of the right of set-off which is set forth in the preceding paragraphs, the Oxygen Mortgage sellers shall not be permitted to sell, assign, transfer or in any manner use the shares of Class A Preferred Stock or the Warrants which have not "vested" as collateral for any obligation

The rights of the Company pursuant to set-off any claims which it may have against the items specified above, shall not be the exclusive rights of the Company and the Company shall retain all other rights and claims which the Company may have against the Oxygen Mortgage sellers pursuant to applicable laws to take such legal action to which it may be entitled.

Robert Egeland shall be entering into an Employment Agreement with Oxygen Company which shall have a term of five years. Mr. Egeland shall receive the same compensation and benefits as shall be received by Charles Cardona, the CEO of the Company. In addition, Mr. Egeland has been appointed to the Board of Managers of Oxygen Company and the Board of Directors of the Company.

On November 15, 2023, the Company entered into a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. ("PPI") from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. It was contemplated that PPI would raise funds through a private offering and would continue to acquire and operate additional time-share properties. The consideration to be paid by the Company was to consist of the following: (i) promissory notes aggregating $623,000 which shall bear interest at 9% per annum with a term of three years which shall be convertible into shares of the Company's Common Stock after one year at a 50% discount of the closing price of the Company's Common Stock for the 10 days prior to conversion, (ii) an aggregate of eighteen million shares (post the reverse stock split of 1 for 500) of the Company's Common Stock, (iii) Warrants (the "First Warrants"), with a term of six months, to purchase $1,000,000 of the Company's Common Stock at a 50% discount to JZZ's closing market price for the 10 days prior to conversion and (iv) a second warrant granting the holders the right to purchase the same number of shares as the First Warrant for a term of two years at the same price as the exercise price of the First Warrant. Mr. Weintraub was to continue as President of PPI and shall serve as a director of PPI as well as the right to serve as a director of the Company. The companies did not fulfill the terms and conditions of the agreement, and the transaction was not finalized. The Company has rescinded the transaction. The Company rescinded the transaction and will record the transaction's rescission upon finalization of the negotiations.

In August, 2024, Ideal entered into a contract with H&L Innovations LLC to form a joint venture involving the purchase of a 10.67 acre parcel of real estate located in Anderson, South Carolina The real estate shall be owned by a newly formed limited liability company (the "LLC"), which will be owned initially 84% by Ideal and 16% by the seller, which shall own, manage and develop the property for multi-family residential use. It is contemplated that the closing will take place within 180 days after satisfactorily due diligence and approval from appropriate authorities. Consideration will be a three year note in the amount of $175,000 (the "Note") which shall be payable from 50% of the "net profits" of the LLC. The seller shall initially own 16% of the LLC until the Note is paid in full. Ideal shall have the right to obtain up to three one-year extensions of the due date of the Note by payment of $25,000 for each extension. In connection with each extension, the seller's percentage interest in the LLC shall increase to varying percentages for each extension with maximum potential ownership for three extensions of 35% and shall retain a varying percentage with a maximum of 3.5% retained. The seller shall also receive 100,000 shares of common stock of Ideal at the closing which shall have anti-dilution rights for a period of three years after issuance. The seller shall have the right to cancel the transaction if certain events of default occur.

On November 30, 2024, Ideal entered into a contract with Lashbrook Growth Fund LLC to form a joint venture involving the purchase of a 10-acre parcel of real estate located in Brownsville, Texas. The real estate shall be owned by a newly formed limited liability company (the "LLC"), which will be owned initially 80% by Ideal and 20% by the seller, which shall own, manage and develop the property for multi-family residential use. It is suggested that the closing will take place within 120 days after satisfactory due diligence and approval from appropriate authorities. Consideration will be a three year note in the amount of $1,500,000 (the "Note") which shall be payable from 50% of the "net profits" of the LLC. The seller shall initially own 20% of the LLC until the Note is paid at which time it shall be reduced to 10%. Ideal shall have the right to obtain up to three one-year extensions of the due date of the Note by payment of $250,000 for each extension. In connection with each extension, the seller's percentage interest in the LLC shall increase at varying percentages for each extension with a maximum potential ownership for three extensions of 40%. Upon full payment of the Note, Ideal shall receive 50% of the seller's ownership interest in the LLC. The seller shall also receive 2,000,000 shares of common stock of Ideal at the closing which shall have anti-dilution rights for a period of three years after issuance. The seller shall have the right to cancel the transaction if no "horizontal" development has been made within one- and one-half years after the closing.

This OTC Markets filing does not include certain Letters of Intent which were disclosed in previous OTC Markets filings and in previous Press Releases in view of the Company's belief, at this time, that it is unlikely that any of the transactions which were disclosed in the prior OTC Markets filings will go forward.

The Company is in the process of seeking financing in order to implement its business plan

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

Ideal Group of Companies, Inc. is the parent company of the following four (4) subsidiaries and is in the process of acquiring the other two entities designated below.

1. Axihub, Inc. is a wholly owned subsidiary. Axihub is acting as the managing Company for the operations and activities of the Company. It negotiates all contracts for the operations and will oversee the various websites and marketing operations of the Company.

2. Senior Lifestyle Media LLC ("SLM"), a New York limited liability company, was acquired by the Company as of April 1, 2020, as a wholly owned subsidiary of the Company.

3. In October 2022, the Company acquired LION Development Group, LLC ("LION") of South Carolina and launched a new real estate development division.

4. In November 2023, the Company entered into a contract to acquire Oxygen Mortgage which is engaged in the real estate mortgage brokerage business. This acquisition closed in the fourth quarter of fiscal year 2024.

5. In March, 2026, the Company acquired Hospitality Development Group, Inc. ("HDG") which in engaged in real estate development

6. In April, 2026, the Company's wholly owned subsidiary, HDG, acquired ownership of Frama Realty Corp. which owns real estate in Norwich, Connecticut.

In addition, in November 2023, the Company entered into a contract to acquire Portfolio Partners, Inc. ("PPI"), of Colorado which, through its wholly owned subsidiary, Travel Zen, Inc., is engaged in owning and renting weekly time shares interests in ski areas in Colorado. The companies did not fulfill the terms and conditions of the agreement, and the transaction was not finalized. The Company has rescinded the transaction. The Company rescinded the transaction and will record the transaction's rescission upon finalization of the negotiations.

C. Describe the issuers' principal products or services.

The Company's business is primarily focused on four areas: (1) real estate consisting of (a) real estate mortgage brokerage and commercial loans, (b) development of residential and commercial projects initially in Connecticut, Massachusetts, South Carolina, Florida, Texas and adjacent states, (2) licensing and sales of data bases of senior and other email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services and (4) sharing of product marketing revenue with our strategic marketing partners..

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.

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 Issuer currently has a two-year lease that began on January 1, 2022, for office space at 1525 North Fant Street, Anderson, SC 29621. The Company paid the first year of the rent for this facility by issuing 14,358,000 shares of its common stock on February 10, 2022, valued at $143,580. Such lease has been renewed for an additional two years for consideration to be agreed upon.

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.

Individual Name (First, Last) or **Entity Name** (Include names of control person(s) if a corporate entity)	**Position/Company Affiliation** (ex: CEO, 5% Control person)	**City and State** (Include Country if outside U.S.)	**Number of Shares Owned** (List common, preferred, warrants and options separately)	**Class of Shares Owned**	**Percentage of Class of Shares Owned** (undiluted
Charles A. Cardona**	Chairman/CEO/President/Secretary/Treasurer/Director	Anderson, SC	63,167,740 (post split)* 29 See footnote* below	Common Preferred	10.047% 29.66%

Deirdrea Renwick	Chief Financial Officer	Farmingdale, NY	5,000 (Post stock split)	Common	.000%
Christoper Cardona	Director	Anderson, SC	7,048,200	Common	1.121%
Robert Egeland Austin Krystoff	Director	Boulder, CO	None	Common	.000%
Arjun-Veda LLC **Bhoomeshware Gone**	Owner of more than 5%	Wesley Chapel, FL	55,000,000	Common	8.749%
RPAV LLC Bhoomeshware Gone	Owner of more than 5%	Tampa, FL	55,000,000	Common	8.748%
Global LLC, **Robert Egeland**	Owner of more than 5%, Plus a Director	Scottsdale, AZ	8,500,000	Common	1.352%
Q Global LLC Quinn Egeland	Director son-Robert Egeland	Scottsdale, AZ	11,000,000	Common	1.750%
Chetna Infotech LLC Bhoomeshware Gone	Owner of more than 5%	Tampa, FL	40,000,000	Common	6.362%
VIJAYADASHAMI LLC Bhoomeshware Gone	Owner of more than 5%	Tampa, FL	55,000,000	Common	8.749%

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.

* Includes 34,525,940 shares owned by Charles Cardona and 28,641,800 shares owned by his spouse and children. On December 28, 2022, the Board authorized the issuance of 51 shares of the Company's Series C Preferred Stock to Mr. Cardona which give him : (i) total anti-dilution rights, (ii) voting rights equal to 51% of the issued and outstanding shares of the Company, (iii) conversion rights equal to 51% of the issued and outstanding shares at the time of conversions and (iv) all other rights which are set forth in the Certificate of Designation. This right of Series C will always be on a fully diluted/converted basis and will give Charles Cardona a 51% interest in the Common Stock. In connection with such an issuance, Mr. Cardona and his wife cancelled the 297,540 shares of common stock beneficially owned by them (of which 200,000 shares were previously cancelled).

** Charles A. Cardona (B.S. University of Arizona and PhD Astrophysics Stony Brook University) serves as President, CEO and a Director of the Company. He has served as CEO since August 2016 and was appointed to the Board of Directors effective August 2016. Mr. Cardona has served as an officer, director and consultant to various public and nonpublic companies. Mr. Cardona has served as Director of Corporate Development for Ammo Analytical Laboratory and Vice Chairman of the Ammon Foundation and is a member of the board of directors of the Custer Institute Observatory, Long Island, New York's oldest public observatory. He is also a member of the Board of Directors of Pet Adoption World Foundation and an advisor to Kids Adopt a Shelter.

It is the present intention of the Company to enter into an employment agreement with Charles A. Cardona, the Company's Chairman and CEO, to provide for his services for a five-year term. This agreement is subject to funding and the Company expects to finalize the agreement by the end of the year ending March 31, 2026. His annual salary is intended to be $250,000, payable on achieving certain monthly revenues.

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.

   None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.
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.

Name: Joseph J. Tomasek, Esq.
Firm Name Law Offices of Joseph J. Tomasek, Esq.

Address 1: 74 Linden Avenue
Verona, NJ 07044
Address 2:
Phone: (973) 224- 1061
Email: jtomasek.law@gmail.com

Accountant or Auditor

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

Investor Relations

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

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

Other Service Providers
Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

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

9) Disclosure & Financial Information

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

Name: **Charles Cardona**
Title: **Treasurer**

Relationship to Issuer: **Officer and Director**

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: **Charles Cardona**
Title: **Treasurer**
Relationship to Issuer: **Officer and Director**
Describe the qualifications of the person or persons who prepared the financial statements:[6] Financial Background- Has been a CFO and Treasurer for multiple companies and non-profits for the last thirty-five years.

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

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable." Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

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, Charles Cardona, certify that:

1. I have reviewed this Disclosure Statement for Ideal Group of Companies 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

[6] 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.

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.

July 14, 2026

*/s/ Charles A. Cardona

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

Principal Financial Officer:

I, Deirdrea Renwick certify that:

1. I have reviewed this Disclosure Statement for Ideal Group of Companies 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.

July 14, 2026

*/s/ Deirdrea Renwick

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

Ideal Group of Companies Inc. and Subsidiaries

(Formerly-JZZ Technologies, Inc.)

Consolidated Financial Statements as of March 31, 2026 and 2025 and For the Years Ended March 31, 2026 and 2025

Ideal Group of Companies Inc. and Subsidiaries

(Formerly-JZZ TECHNOLOGIES INC.)

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

(Unaudited)

TABLE OF CONTENTS

IDEAL GROUP OF COMPANIES INC.
(Formerly JZZ Technologies Inc.)
Consolidated Balance Sheets
March 31, 2026 and 2025
(Unaudited)

	March 31, 2026	March 31, 2025
ASSETS		
Current Assets		
Cash	$ 3,512	$ 66,327
Prepaid expenses	-	2,500
Deposits on acquisitions	2,110,000	209,000
Total Current Assets	2,113,512	277,827
Property, Plant and Equipment, net	1,885	12,285
Other Assets		
Security deposit	1,600	1,600
Goodwill and Intangibles	500,000	500,000
Total Other Assets	501,600	501,600
Total Assets	$ 2,616,997	$ 791,712
LIABILITIES AND STOCKHOLDERS' (DEFICIT)		
Current Liabilities		
Notes payable-Current maturities	$ 658,600	$ 96,000
Notes payable - Related Party	1,597,000	912,754
Accounts payable and accrued expenses	2,216,303	2,036,094
Accounts payable and accrued expenses-Related party	2,583,240	1,822,703
Advances from shareholders	7,600	7,600
Advances from individuals	144,795	212,537
Advances from related parties	91,843	100,150
Contracts payable	525,000	525,000
Derivative liability	31,452,885	12,417,104
Total Current Liabilities	39,277,266	18,129,942
Long-term Liabilities		
Notes payable-Net of current maturities	500,000	-
Notes payable-Net of current maturities-Related party	-	1,000,000
Total Long-term liabilities	500,000	1,000,000
Total Liabilities	39,777,266	19,129,942
Commitments and contingencies	-	-
Stockholder's (Deficit)		
Preferred stock, $0000001 par value, 100,000 shares authorized, 64.98 and 60.98 shares issued and outstanding at March 31, 2026 and 2025	-	-
Common stock, $.0000001 par value, 1,999,900,000 shares authorized; 1,771,151,714 and 235,398,856 shares issued and outstanding at March 31, 2026 and 2025	177	24
Additional paid-in capital	18,678,766	13,595,885
Accumulated (Deficit)	(55,859,212)	(31,954,139)
	(37,180,269)	(18,358,230)
Plus-Treasury stock	20,000	20,000
Total Stockholders' (Deficit)	(37,160,269)	(18,338,230)
Total Liabilities and Stockholders' (Deficit)	$ 2,616,997	$ 791,712

See Accompanying Notes to Financial Statements

IDEAL GROUP OF COMPANIES INC.
(Formerly JZZ Technologies Inc.)
Consolidated Statements of Operations
For the Years Ended March 31, 2026 and 2025
(Unaudited)

	Years Ended March 31, 2026	Years Ended March 31, 2025
Revenues	$ 260,853	$ 240,435
Total revenues	260,853	240,435
Operating Expenses		
Cost of revenues	269,911	250,085
Depreciation and amortization	10,400	10,400
General and administrative expenses	4,318,198	1,252,534
Total operating expenses	4,598,509	1,513,019
(Loss) before other expenses	(4,337,656)	(1,272,584)
Other income/(expense)		
Change in derivative liability	(19,035,780)	853,819
Debt and accrued interest relief	-	1,252,035
Impairment loss	(209,000)	-
Interest (expense)	(140,209)	(10,908)
Interest (expense)-Related parties	(182,428)	(160,597)
Total other income/(expense)	(19,567,417)	1,934,349
Income/(loss) before income taxes	(23,905,073)	661,765
Income taxes	-	-
Net income/(loss)	$ (23,905,073)	$ 661,765
Income/(loss) per share-Basic and diluted	$ (0.05)	$ 0.01
Weighted average shares outstanding		
Basic and diluted	495,169,483	82,148,841

See Accompanying Notes to Financial Statements

IDEAL GROUP OF COMPANIES INC.
(Formerly JZZ Technologies Inc.)
Consolidated Statements of Cash Flows
For the Years Ended March 31, 2026 and 2025
(Unaudited)

	Years Ended March 31, 2026	Years Ended March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income/(loss)	$ (23,905,073)	$ 661,765
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	10,400	10,400
Common stock issued for debt	597,750	351,932
Common stock issued for services	1,352,732	512,500
Notes payable issued for consulting services	1,417,600	-
Notes payable issued for consulting services-Related party	780,000	-
Impairment of deposit	209,000	-
Debt relief	-	(1,073,000)
(Decrease)/increase in derivative liability	19,035,780	(853,820)
Changes in operating assets and liabilities:		
Decrease in prepaid expenses	2,500	6,845
Increase in accounts payable and accrued expenses	180,209	4,825
Increase in accounts payable and accrued expenses-Related parties	750,537	565,464
(Decrease) in notes payable-Related parties	(429,890)	(269,750)
Net cash (used) in operating activities	1,545	(82,839)
CASH FLOWS FROM FINANCING ACTIVITIES:		
(Decrease) in notes payable	-	(15,000)
Distribution of assets	(56,448)	-
Increase in advances from related party	(8,307)	27,000
Increase in advances from shareholders	-	27,650
Increase in advances from individuals	395	29,137
Net cash provided by financing activities	(64,360)	68,787
Net increase in cash	(62,815)	(14,052)
CASH AT BEGINNING PERIOD	66,327	80,379
CASH AT END OF PERIOD	$ 3,512	$ 66,327
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
NON-CASH TRANSACTIONS		
Common stock issued for services	$ 1,352,732	$ 512,500
Common stock issued for debt	$ 597,750	$ 351,932
Notes payable issued for consulting services	$ 1,417,600	$ -
Notes payable issued for consulting services-Related party	$ 780,000	$ -
Impairment of deposit	$ 209,000	$ -
Change in derivative liability	$ 19,035,780	$ (853,920)
Debt relief	$ -	$ (1,073,000)

See Accompanying Notes to Financial Statements

IDEAL GROUP OF COMPANIES INC.
(Formerly JZZ Technologies Inc.)
Consolidated Statements of Stockholders' (Deficit)
For the Three, Six and Nine Months Ended December 31, 2025 and 2024
(Unaudited)

	Preferred Stock		Common Stock		Additional Paid-in	Accumulated	Stockholders'
	Shares	Amount	Shares	Amount	Capital	(Deficit)	(Deficit)
Balance-April 1, 2024	60.98	$ -	35,815,123	$ 4	$ 12,721,473	$ (32,615,904)	$ (19,894,427)
Common stock issued for services	-	-	72,277,778	7	512,493	-	512,500
Common stock for deposit on acquisition	-	-	1,000,000	-	10,000	-	10,000
Common stock issued for debt	-	-	126,305,955	13	351,919	-	351,932
Net income for the year ended March 31, 2025	-	-	-	-	-	661,765	661,765
Balance-March 31, 2025	60.98	$ -	235,398,856	$ 24	$ 13,595,885	$ (31,954,139)	$ (18,358,230)

	Preferred Stock		Common Stock		Additional Paid-in	Accumulated	Stockholders'
	Shares	Amount	Shares	Amount	Capital	(Deficit)	(Deficit)
Balance-April 1, 2025	60.98	$ -	235,398,856	$ 24	$ 13,595,885	$ (31,954,139)	$ (18,358,230)
Common stock issued for services	-	-	532,692,858	53	1,331,679	-	1,331,732
Cancellation of preferred stock	(22.00)	-	-	-	-	-	-
Issuance of preferred stock for deposit on acquisition of HDG	26.00	-	-		1,300,000	-	1,300,000
Issuance of common stock for deposit on acquisition of assets	-	-	320,000,000	32	799,968	-	800,000
Common stock for deposit on acquisition	-	-	4,000,000	-	10,000	-	10,000
Common stock issued for debt	-	-	679,100,000	68	1,697,682	-	1,697,750
Distribution of assets	-	-	-	-	(56,448)	-	(56,448)
Net (loss) for the year ended March 31, 2026	-	-	-	-	-	(23,905,073)	(23,905,073)
Balance-March 31, 2026	64.98	$ -	1,771,191,714	$ 177	$ 18,678,766	$ (55,859,212)	$ (37,180,269)

NOTE 1- Summary of History and Significant Accounting Policies

Nature of Operations

Ideal Group of Companies Inc., ("the Company") a Nevada corporation was incorporated in the State of Nevada on October 5, 2004. The Issuer Ideal Group of Companies Inc. is a diversified technology company which is engaged or intends to engage in the following five distinct business sectors: (1) real estate development in residential and commercial projects initially in Massachusetts, Connecticut, South Carolina, Florida, Texas and adjacent locations, (2) operating a gold mine in Bolivia, (3) engaging in tele-medicine for people and pets, (4) licensing and sales of data primarily consisting of seniors and business executives, (5) online targeted marketing, advertising and sales of products and services, (6) sharing of product marketing revenue with our strategic marketing partner and (7) the mortgage business through its subsidiary Oxygen Mortgage.

On August 25, 2016, a current officer and director of the Company entered into a Share Exchange Agreement with the Company and the shareholders of Axihub, Inc. Such current officer and director of the Company acquired controlling interest in the Company's common stock. The Share Exchange were treated as a recapitalization. The financial statements as of December 31, 2021 and March 31, 2021 were presented under successor entity reporting and included the balance sheet of the Company from the acquisition date of August 25, 2016.

Axihub, Inc. has been a relatively dormant wholly owned subsidiary for the last two years. Axihub is acting as the managing Company for the operations and activities of the Company. It will negotiate all contracts for the operations and will oversee the various websites and marketing operations of the Company.

Senior Lifestyle Media LLC was acquired on April 1, 2020. The Company acquired 100% of its Member Interests. Senior Lifestyle Media LLC has been inactive during the last six years and through the date of this report.

In October 2022, the Company acquired LION Development Group, LLC ("LION") of South Carolina and launched a new real estate development division.

In November 2023, the Company signed a contract to acquire the Colorado based mortgage company, O2 Mortgage, Inc. DBA Oxygen Mortgage ("Oxygen Mortgage) which became a wholly owned subsidiary of the Company as of January 1, 2024.

On November 15, 2023, JZZ signed a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. ("PPI") from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. This Company was to become a wholly owned subsidiary of the Company. PPI did not fulfill the terms and conditions of the agreement and the transaction did not close. The Company has rescinded the transaction. The Company rescinded the transaction and will record the transaction's rescission upon finalization of the negotiations.

NOTE 1- Summary of History and Significant Accounting Policies

Nature of Operations (Continued)

In March 2026, the Company closed on the purchase of: (a) certain assets owned by Bayport International Holdings Corp.("BAYP") and (b) 100% ownership of Hospitality Development Group, Inc. ("HDG"), but hasn't received the financial information as of the date of this report to record the purchase price allocation. The assets are described below

1. The Membership Interest and Share Exchange Agreement dated March 26, 2025 (the" PDL **Agreement**") between Palazzo Del Lago, LLC, a Florida limited liability company and BAYP and JEBAC, LLC and Adache Holdings, LLC ("**Adache**") with respect to the intended development of Palazzo del Lago Resort (Florida). This world class mixed-use resort project known as Palazzo del Lago Resort in Orlando ("The Resort") to be developed in Orlando, Florida upon project funding and site acquisition. It is intended that this will be one of the country's most prestigious world-class hotel and resort-residential destinations. The project shall include 1,552 luxury rooms and suites in the main Resort Building and Tower 1 (Phase I). It will also include 800 resort villas in four 18-story Villa towers (Phases II and III). The Resort is designed in the classic Italian Renaissance style of architecture and interiors. This will be one of Orlando's few lakefront resorts featuring water sports, world class health spa, multiple signature restaurants and beverage outlets and state-of-the-art conference and banquet facilities. The project has an agreement in place with Orange County to be designated as an Orange County Convention Center Hotel. The Resort will be a world class facility which shall be branded and managed by a world-renowned hotel chain. Visit the website at: www.palazzodellago.com

   In consideration of the prior owners having expended in excess of Forty Million ($40,000,000) Dollars with respect to the Palazzo Del Lago project (PDL), they or their respective designee(s) shall receive an aggregate of Fifty (50%) Percent of the "net profits," as determined by the accountants designated by IDGR until they have received $40 Million and thereafter, they shall receive Ten (10%) Percent of the "net profits" from the Palazzo Del Lago resort project.

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2 Ownership of 99% of the limited liability interests in Arden Mills, LLC which owns 100% of Arden Ventures, LLC, which owns real estate in Fitchburg, MA. This project is located on the same site as The Falls at Arden Mills condominium project previously developed by Global PDC. It is located in Fitchburg, MA. The new parcel to be developed is approximately 7 acres and runs along a beautiful backdrop of the Nashua River. The Arden Mills project will consist of 156 rental units which will capitalize on the multi-family demand in the Fitchburg area. The site was previously granted the required permits at all levels for the 156 apartment units. Additionally, engineers and city personnel have expressed full cooperation for a fast re-permitting process for the 156 units

3. All rights to an initial 80% ownership interest in MetalPro Gold Corporation, a corporation formed under the laws of Bolivia which owns certain mining rights in Bolivia with the option to purchase the remaining 20%.

   The El Quizer Mining Administrative Contract (the "El Quizer Mine" or "EQ"), is a fully permitted, 675-hectare gold concession situated within the Bolivian Precambrian Shield in the Muñlo de Chávez Province, Santa Cruz Department, Bolivia. The acquisition positions the Company as a significant participant in the global precious metals sector at a moment when gold, platinum group metals (PGMs), and related elements have become strategically indispensable to the world's most transformative technology industries. The contract grants the holder the right to conduct all mining activities over a 30-year term, renewable for an additional 30 years, across 27 grids totaling 675 hectares (approximately 1,668 acres) in the Municipality of San Ramón.

NOTE 1- Summary of History and Significant Accounting Policies

Nature of Operations (Continued)

The property is accessible via 185 kilometers of paved highway from Santa Cruz de la Sierra—Bolivia's largest commercial hub—plus approximately 11 kilometers of gravel road, representing a total travel time of roughly 3.5 hours under normal conditions. Ideal Group's acquisition of this asset secures a fully documented, legally contracted mining right with all required permits, environmental licenses, and mining registrations in force.

4. The rights pursuant to a White Label Reseller Agreement with My Telemedicine, Inc. dba Lyric Health with respect to VirtualPetMD and Virtual Health MD Telehealth. Virtual HealthMD – An innovative telehealth platform that capitalizes on the explosive growth in healthcare delivery providing physician access 24 / 7 to its subscribers via telehealth. This asset provides IDGR with exposure to one of the fastest-growing sectors in the American healthcare economy.

   This is an innovative telehealth platform that capitalizes on the explosive growth in pet care delivery providing veterinarian access 24 / 7 to its subscribers via telehealth. The pet care industry provides IDGR with exposure to one of the fastest-growing sectors today.

5. All rights and interest in Virtual365.app. Virtual365.app is a next-generation, decentralized platform that empowers creators and fans to host, participate in, and monetize immersive virtual events. From live concerts and fan meet-and-greets to workshops and exclusive experiences, Virtual365.app puts control, ownership, and revenue back into the hands of creators, powered by Web3 technology

In consideration for the foregoing assets, the Company shall issue to JEBAC. LLC, the prior owner of HDG which is owned by the family of Jerrold R. Krystoff, Twenty-Six (26), shares its Class C Preferred Stock valued at $1,300,000.

In consideration of the assets purchased from BAYP, the Company issued BAYP Three Hundred and Twenty Million (320,000,000) shares of its Common Stock which BAYP intends to distribute to its stockholders valued at $800,000.

Basis of presentation

The accompanying consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the periods presented have been reflected herein.

The Company consolidates its subsidiaries Senior Lifestyle Media LLC, a New York Limited Liability Corporation, Axihub, Inc., a New York Corporation, Lion Development Group LLC, a South Carolina Limited Liability Company and O2 Mortgage, LLC, a Illinois LLC, in accordance with ASC 810, and specifically ASC 810-10-15-8 which states, "[t]he usual condition for a controlling financial interest is ownership of a majority voting interest, and, therefore, as a general rule ownership by one reporting entity, directly or indirectly, or over 50% of the outstanding voting shares of another entity is a condition pointing toward consolidation." All inter-company transactions have been eliminated during consolidation.

NOTE 1- Summary of History and Significant Accounting Policies

Concentration of Risk

The Company places its cash and temporary cash investments with established financial institutions. At times, such cash and investments may be in excess of the FDIC insurance limit.

Principles of Consolidation

The consolidated financial statements include the accounts of Ideal Group of Companies, Inc., and its subsidiaries Axihub, Inc., Lion Development Group, LLC, Senior Lifestyle Media LLC and O2 Mortgage LLC. All intercompany transactions are eliminated in consolidation.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with original maturities of six months or less to be cash equivalents.

Trade Accounts Receivable

Trade accounts receivable is recorded net of an allowance for expected losses. The allowance is estimated from historical performance and projections of trends. The reserve account at March 31, 2026 and 2025 was $0.

Inventory

The Company's inventory is valued at the lower of cost (first in, first out) or market using the retail method.

Stock-based Compensation

The Company records stock-based compensation in accordance with ASC 718, *Compensation - Stock Based Compensation* and ASC 505, *Equity Based Payments to Non-Employees*, which requires the measurement and recognition of compensation expense based on estimated fair values for all share-based awards made to employees and directors, including stock options.

ASC 718 requires companies to estimate the fair value of share-based awards on the date of grant using an option-pricing model. The Company uses the Black-Scholes option-pricing model as its method of determining fair value. This model is affected by the Company's stock price as well as assumptions regarding a number of subjective variables. These subjective variables include but are not limited to the Company's expected stock price volatility over the term of the awards, and actual and projected employee stock option exercise behaviors. The value of the portion of the award that is ultimately expected to vest is recognized as an expense in the statement of operations over the requisite service period.

All transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable.

NOTE 1- Summary of History and Significant Accounting Policies

Long-lived Assets

Long-lived assets are stated at cost. Maintenance and repairs are expensed as incurred. Depreciation is determined using the straight-line method over the estimated useful lives of the assets, which is five years.

Where an impairment of a property's value is determined to be other than temporary, impairment for the estimated potential loss is recorded to adjust the property to its net realizable value.

When items of building or equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the results of operations. The Company does not have any long-lived tangible assets, which are considered impaired as of March 31, 2026, and 2025.

The Company applies the provisions of ASC 360-10, *Property, Plant and Equipment,* where applicable to all long-lived assets. ASC 360-10 addresses accounting and reporting for impairment and disposal of long-lived assets. The Company periodically evaluates the carrying value of long-lived assets to be held and used in accordance with ASC 360-10. ASC 360-10 requires impairment losses to be recorded on long-lived assets used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair market values are reduced for the cost of disposal.

Intangibles with Finite Lives

The Company applies the provisions of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 360-10, *Property, Plant and Equipment,* where applicable to all long lived assets. FASB ASC 360-10 addresses accounting and reporting for impairment and disposal of long-lived assets. The Company periodically evaluates the carrying value of long-lived assets to be held and used in accordance with FASB ASC 360-10. FASB ASC 360-10 requires impairment losses to be recorded on long-lived assets used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair market values are reduced for the cost of disposal.

The Company does not amortize any intangible assets with finite lives.

Goodwill and intangible assets are reviewed for potential impairment whenever events or circumstances indicate that their carrying amounts may not be recoverable.

Revenue Recognition

The Company applies ASC 606 — Revenue from Contracts with Customers. Under ASC 606, the Company recognizes revenue from the commercial sales of products, licensing agreements and contracts to perform pilot studies by applying the following steps: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation in the contract; and (5) recognize revenue when each performance obligation is satisfied.

NOTE 1- Summary of History and Significant Accounting Policies

Advertising

Advertising costs are expensed as incurred. Advertising expenses for the years ended March 31, 2026 and 2025 were $0.

Research and Development Expenditure

Research expenditure is recognized as an expense when it is incurred. Development expenditure is recognized as an expense except that expenditure incurred on development projects are capitalized as long-term assets to the extent that such expenditure is expected to generate future economic benefits. Development expenditure is capitalized if, and only if an entity can demonstrate all of the following:

1. its ability to measure reliably the expenditure attributable to the asset under development;
2. the product or process is technically and commercially feasible;
3. its future economic benefits are probable;
4. its ability to use or sell the developed asset;
5. the availability of adequate technical, financial and other resources to complete the asset under development; and
6. its intention to complete the intangible asset and use or sell.

Capitalized development expenditure is measured at cost less accumulated amortization and impairment losses, if any. Development expenditure initially recognized as an expense is not recognized as assets in the subsequent period. The development expenditure is amortized on a straight-line method over a period of not exceeding 15 years when the products are ready for sale or use. In the event that the expected future economic benefits are no longer probable of being recovered, the development expenditure is written down to its recoverable amount.

Research and development costs represent the costs of developing and perfecting IGC's products as well as marketing and planning for those products. These costs are charged to expense as incurred.

The Company estimated these costs to be $0 in its operations for the years ending March 31, 2026, and 2025.

NOTE 1- Summary of History and Significant Accounting Policies

Fair Value of Financial Instruments

The Company adopted FASB ASC 820, Fair Value Measurements and Disclosures, which provides a framework for measuring fair value under GAAP. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The standard also expands disclosures about instruments measured at fair value and establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes six levels of inputs that may be used to measure fair value:

Level 1 — Quoted prices for identical assets and liabilities in active markets.
Level 2 — Quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; and model-derived valuations in which all significant inputs and significant value drivers are observable in active markets; and
Level 3 — Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Management makes these estimates using the best information available at the time the estimates are made; however actual results could differ materially from those estimates.

Emerging Growth Company Critical Accounting Policy Disclosure

The Company qualifies as an “emerging growth company” under the 2012 JOBS Act. Section 107 of the JOBS Act provides that an emerging growth company can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act for complying with new or revised accounting standards. As an emerging grown company, the Company can delay the adoption of certain accounting standards until those standards would otherwise apply to private companies. The Company may elect to take advantage of the benefits of this extended transition period in the future.

NOTE 1- Summary of History and Significant Accounting Policies
Nature of Operations (Continued)

Income Taxes

The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification. Deferred income tax assets and liabilities are determined based upon differences between the financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statements of operations in the period that includes the enactment date.

The Company adopted section 740-10-25 of the FASB Accounting Standards Codification ("Section 740-10-25"). Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no material adjustments to its liabilities for unrecognized income tax benefits according to the provisions of Section 740-10-25.

Segments

The Company is a diversified technology company that is either currently engaged or will be in the following distinct business sectors: (1) real estate development in residential and commercial projects initially in South Carolina, Florida, Texas and adjacent locations, (2) licensing and sales of data bases of email addresses primarily consisting of seniors and business executives, (3) online targeted marketing, advertising and sales of products and services, (4) sharing of product marketing revenue with our strategic marketing partners, and (5) the mortgage business..

For the years ending March 31, 2026, and 2025, all of the revenues reported in these financial statements were from the mortgage business.

Loss Per Share

Net loss per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net loss per share is computed by dividing net loss by the weighted average number of shares of common stock outstanding during the period. Diluted net loss per share is computed by dividing net loss by the weighted average number of shares of common stock and potentially outstanding shares of common stock during each period, unless their effect is anti-dilutive due to continuing losses. There were no potentially dilutive shares outstanding as of March 31, 2026, and 2025.

Recent Accounting Pronouncements

We do not expect the adoption of recently issued accounting pronouncements to have a significant impact on our results of operations, financial position or

NOTE 2 – Financial Condition and Going Concern

The Company's financial statements have been presented on the basis that it is a going concern, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has sustained operating losses in the current year and may not achieve the level of profitable operations to sustain its activities. These factors raise substantial doubt as to its ability to obtain debt and/or equity financing and achieve profitable operations.

Management intends to raise additional operating funds through equity and/or debt offerings. However, there can be no assurance management will be successful in its endeavors. Ultimately, the Company will need to achieve profitable operations in order to continue as a going concern.

There are no assurances that the Company will be able to either (1) achieve a level of revenues adequate to generate sufficient cash flow from operations; or (2) obtain additional financing through either private placement, public offerings and/or bank financing necessary to support its working capital requirements. To the extent that funds generated from operations and any private placements, public offerings and/or bank financing are insufficient, the Company will have to raise additional working capital. No assurance can be given that additional financing will be available, or if available, will be on terms acceptable to the Company. If adequate working capital is not available to the Company, it may be required to curtail its operations.

NOTE 3 – Deposits on Acquisitions

The Company issued 20,900,000 shares of common stock as a deposit towards the purchase of Portfolio Partners, Inc. which transaction has been terminated. Such common stock was valued at $.01 per share. The Company impaired the full deposit value of $209,000 in the quarter ended June 30, 2025.

The Company issued 4,000,000 shares of common stock as a deposit towards the purchase of land. Such common stock was valued at $.0025 per share.

In March 2026, the Company closed on the purchase of: (a) certain assets owned by Bayport International Holdings Corp.("BAYP") and (b) 100% ownership of Hospitality Development Group, Inc. ("HDG") The assets are described below

1 The Membership Interest and Share Exchange Agreement dated March 26, 2025 (the" PDL **Agreement**") between Palazzo Del Lago, LLC, a Florida limited liability company and BAYP and JEBAC, LLC and Adache Holdings, LLC ("**Adache**") with respect to the intended development of Palazzo del Lago Resort (Florida). This world class mixed-use resort project known as Palazzo del Lago Resort in Orlando ("The Resort") to be developed in Orlando, Florida upon project funding and site acquisition. It is intended that this will be one of the country's most prestigious world-class hotel and resort-residential destinations. The project shall include 1,552 luxury rooms and suites in the main Resort Building and Tower 1 (Phase I). It will also include 800 resort villas in four 18-story Villa towers (Phases II and III). The Resort is designed in the classic Italian Renaissance style of architecture and interiors. This will be one of Orlando's few lakefront resorts featuring water sports, world class health spa, multiple signature restaurants and beverage outlets and state-of-the-art conference and banquet facilities. The project has an agreement in place with Orange County to be designated as an Orange County Convention Center Hotel. The Resort will be a world class facility which shall be branded and managed by a world-renowned hotel chain. Visit the website at: www.palazzodellago.com

NOTE 3 – Deposits on Acquisitions (Continued)

In consideration of the prior owners having expended in excess of Forty Million ($40,000,000) Dollars with respect to the Palazzo Del Lago project (PDL), they or their respective designee(s) shall receive an aggregate of Fifty (50%) Percent of the "net profits," as determined by the accountants designated by IDGR until they have received $40 Million and thereafter, they shall receive Ten (10%) Percent of the "net profits" from the Palazzo Del Lago resort project.

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2 Ownership of 99% of the limited liability interests in Arden Mills, LLC which owns 100% of Arden Ventures, LLC, which owns real estate in Fitchburg, MA. This project is located on the same site as The Falls at Arden Mills condominium project previously developed by Global PDC. It is located in Fitchburg, MA. The new parcel to be developed is approximately 7 acres and runs along a beautiful backdrop of the Nashua River. The Arden Mills project will consist of 156 rental units which will capitalize on the multi-family demand in the Fitchburg area. The site was previously granted the required permits at all levels for the 156 apartment units. Additionally, engineers and city personnel have expressed full cooperation for a fast re-permitting process for the 156 units

3 All rights to an initial 80% ownership interest in MetalPro Gold Corporation, a corporation formed under the laws of Bolivia which owns certain mining rights in Bolivia with the option to purchase the remaining 20%.

The El Quizer Mining Administrative Contract (the "El Quizer Mine" or "EQ"), is a fully permitted, 675-hectare gold concession situated within the Bolivian Precambrian Shield in the Muñlo de Chávez Province, Santa Cruz Department, Bolivia. The acquisition positions the Company as a significant participant in the global precious metals sector at a moment when gold, platinum group metals (PGMs), and related elements have become strategically indispensable to the world's most transformative technology industries. The contract grants the holder the right to conduct all mining activities over a 30-year term, renewable for an additional 30 years, across 27 grids totaling 675 hectares (approximately 1,668 acres) in the Municipality of San Ramón.

The property is accessible via 185 kilometers of paved highway from Santa Cruz de la Sierra—Bolivia's largest commercial hub—plus approximately 11 kilometers of gravel road, representing a total travel time of roughly 3.5 hours under normal conditions. Ideal Group's acquisition of this asset secures a fully documented, legally contracted mining right with all required permits, environmental licenses, and mining registrations in force.

4. The rights pursuant to a White Label Reseller Agreement with My Telemedicine, Inc. dba Lyric Health with respect to VirtualPetMD and Virtual Health MD Telehealth. Virtual HealthMD – An innovative telehealth platform that capitalizes on the explosive growth in healthcare delivery providing physician access 24 / 7 to its subscribers via telehealth. This asset provides IDGR with exposure to one of the fastest-growing sectors in the American healthcare economy.

This is an innovative telehealth platform that capitalizes on the explosive growth in pet care delivery providing veterinarian access 24 / 7 to its subscribers via telehealth. The pet care industry provides IDGR with exposure to one of the fastest-growing sectors today.

NOTE 3 – Deposits on Acquisitions (Continued)

5. All rights and interest in Virtual365.app. Virtual365.app is a next-generation, decentralized platform that empowers creators and fans to host, participate in, and monetize immersive virtual events. From live concerts and fan meet-and-greets to workshops and exclusive experiences, Virtual365.app puts control, ownership, and revenue back into the hands of creators, powered by Web3 technology

In consideration for the foregoing assets, the Company shall issue to JEBAC. LLC, the prior owner of HDG which is owned by the family of Jerrold R. Krystoff, Twenty-Six (26), shares its Class C Preferred Stock valued at $1,300,000.

In consideration of the assets purchased from BAYP, the Company issued BAYP Three Hundred and Twenty Million (320,000,000) shares of its Common Stock which BAYP intends to distribute to its stockholders valued at $800,000.

NOTE 4 – Inventories

Inventories consist of components and finished goods and are stated at the lower of cost or market. Cost is determined using the first-in first-out method.

NOTE 5 – Property and Equipment

On March 31, 2026 and 2025, property and equipment consisted of the following:

	Useful Lives	March 31, 2026	March 31, 2025
Equipment	5	$ 11,347	$ 11,347
Furniture	3	4,614	4,614
Leasehold improvements	3	15,241	15,241
		31,202	31,202
Less: accumulated depreciation		(29,317)	(18,917)
		$ 1,885	$ 12,285

Depreciation expense was $10,400 for the years ending March 31, 2026 and 2025, respectively.

NOTE 6 – Goodwill and Intangibles

On March 31, 2026, and 2025, goodwill and intangibles consisted of the following:

	March 31, 2026	March 31, 2025
Goodwill	$ 500,000	$ 500,000

NOTE 7 – Notes Payable

The Company's notes payable consists of the following:

	March 31, 2026	March 31, 2025
Notes payable, 10% interest, interest and principal payable from February 3, 2022, to February 10, 2023, unsecured, convertible at 55% of the lowest trading price for the six weeks prior to conversion	$ 96,000	$ 96,000
Notes payable, 5-8% interest, interest and principal payable due on August 23, 2025 to April 30, 2027, unsecured, convertible at 50% of the lowest trading price for the six weeks prior to conversion	1,062,600	-
Total due	1,158,600	96,000
Current portion	658,600	96,000
Long-term portion	$ 500,000	$ -

Principal repayments for the next five years are as follows:

March 31,	Amount
2027	$ 658,600
Thereafter	500,000
	$ 1,158,600

The Company issued $1,417,600 in notes payable during the year ending March 31, 2026, for consulting services.

The Company incurred an interest expense of $140,209 and $10,908 during the years ending March 31, 2026 and 2025, respectively. The Company has interest accrued in the above notes in the amounts of $173,697 and $33,488 on March 31, 2026, and 2025, respectively. The Company has paid $0 accrued interest for the years ending March 31, 2026, and 2025, respectively.

IDEAL GROUP OF COMPANIES INC. AND SUBSIDIARIES
(Formerly JZZ Technologies Inc.)
Notes to Consolidated Unaudited Financial Statements
March 31, 2026 and 2025

NOTE 8 – Notes Payable-Related Parties

The Company's notes payable consists of the following:

	March 31, 2026	March 31, 2025
Notes payable, 9% interest, interest and principal payable due on December 31, 2026, unsecured, convertible at 75% of the lowest trading price for the six weeks prior to conversion	$ 1,000,000	$ 1,000,000
Notes payable, 8% interest, interest and principal due upon demand, unsecured, convertible at 50% of the lowest trading price for the six weeks prior to conversion	597,000	912,754
Total due	1,597,000	1,912,254
Current portion	1,597,000	912,254
Long-term portion	$ -	$ 1,000,000

Principal repayments for the next five years are as follows:

March 31,	Amount
2027	$ 1,597,000
Thereafter	-
	$ 1,597,000

The Company incurred an interest expense of $182,428 and $160,597 during the years ending March 31, 2026, and 2025, respectively. The Company has interest accrued in the above notes in the amounts of $483,031 and $300,603 on March 31, 2026, and 2025, respectively. The Company has paid $0 accrued interest for the years ending March 31, 2026, and 2025, respectively.

NOTE 9 – Income Taxes

The Company follows the provisions of ASC 740-10, which require a company to determine whether it is more likely than not that a tax position will be sustained upon examination based upon the technical merits of the position. If the more-likely-than-not-threshold is met, a company must measure the tax position to determine the amount to recognize in the financial statements. The application of income tax law is inherently complex. Laws and regulations in this area are voluminous and are often ambiguous. As such, we are required to make many subjective assumptions and judgments regarding the income tax exposure. Interpretations and guidance surrounding income tax laws and regulations change over time. As such, changes in the subjective assumptions and judgments can materially affect the amounts recognized in the balance sheets and statements of income.

The Company has no unrecognized tax benefit, which would affect the effective tax rate if recognized. There has been no significant change in the unrecognized tax benefit during the year ended March 31, 2026.

We classify interest and penalties arising from the underpayment of income taxes in the statement of income under general and administrative expenses. As of March 31, 2026, we had no accrued interest or penalties related to uncertain tax positions.

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss, and tax credit carry forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

NOTE 9 – Income Taxes (continued)

The components of deferred income tax assets (liabilities) on March 31, 2026, and 2025, were as follows:

As of March 31, 2026:

	Balance	Rate		Tax
Federal loss carry-forward	$55,859,212	21%	$	11,730,435
Valuation allowance				(11,730,435)
Deferred tax asset			$	-

As of March 31, 2025:

	Balance	Rate		Tax
Federal loss carry-forward	$31,954,139	21%	$	6,710,369
Valuation allowance				(6,710,369)
Deferred tax asset			$	-

The income tax provision differs from the amount on income tax determined by applying the U.S. federal income tax rate of 21% to pretax income from continuing operations for the years ended March 31, 2026, and 2025 due to the following:

		2026		2025
Income tax (benefit) expense	$	(5,020,066)	$	138,971
Increase (decrease) in valuation allowance		5,020,066		(138,971)
Provision for income taxes	$	-	$	-

NOTE 10 – Derivative Liability

The Company has convertible notes payable outstanding on March 31, 2026, that are convertible into the Company's common stock to be issued upon conversion of notes payable and preferred stock Series C based the current conversion formula into 6,456,170,714 shares of common stock. The Company currently does not have enough authorized shares to fully allow the conversion of all the notes payable, related accrued interest and Series C Preferred Stock.

Due to there being no explicit limit to the number of shares to be delivered upon settlement of the above conversion option embedded in the NP and Preferred Stock, the conversion feature is classified as derivative liabilities and recorded at fair value.

As of March 31, 2026, the number of common shares that could be potentially issued to settle the conversion of the notes and preferred stock is 6,456,170,714 common shares.

The liability has increased for the conversion rate into common stock for the period ending March 31, 2026, and prior years and adjustments for the change in the derivative value based on the increase in the conversion to common shares. The increase for the year ended March 31, 2026, was $19,035,780 and the decrease for the year ended March 31, 2025, was $853,819.

Pursuant to ASC 815, "Derivatives and Hedging," the Company initially did not recognize the fair value of the embedded conversion feature of the NP on date of issuance due to limitations on the conversion feature of the security that have now expired and only the fair value of the securities was charged to operations. During the period of August 25, 2016, to March 31, 2026, the Company recorded a mark-to-market adjustment based on the fair value of the derivative liability on that date which has resulted in a charge of $31,452,885 to operations during this period of time. The fair value of the derivative liability was determined using the Black Scholes option pricing model with a quoted market price of $.0025, a conversion price of fifty to seventy-five percent of the closing bid price, high expected volatility, none expected, plus recording the terms of the Series C Preferred Stock.

The following table sets forth by level with the fair value hierarchy of the Company's financial assets and liabilities measured at fair value on March 31, 2026.

	Level 1	**Level 2**	**Level 3**	**Total**
Assets				
None	$ -	$ -	$ -	$ -
Liabilities				
Derivative Financial instruments	$ -	$ -	$ 31,452,885	$ 31,452,885

The total derivative liability relates to the conversion of the Company's convertible notes payable outstanding and the conversion rights on the preferred stock.

The Company currently does not have enough authorized common shares to convert all the debt and preferred stock into common shares

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NOTE 11 – Capital Changes

Common Stock

The Company on September 2, 2021, increased its authorized common shares from 450,000,000 to 1,500,000,000, par value $.001.

The Company on July 20, 2022, increased its authorized common shares from 1,500,000,000 to 2,499,900,000, with a change of par value of $.001 to $.0000001. This increase in the authorized shares and the change of par value has been retroactively restated in these financial statements.

The Company on February 3, 2023 increased its authorized common shares from 2,499,900,000 to 4,499,900,000

The Company on September 17, 2024, decreased its authorized common shares from 4,499,900,000 to 999,900,000.

The Company on February 2, 2026, increased its authorized common shares from 999,900,000 to 1,999,900,000.

The Company has issued 20,900,000 shares of its common stock for the deposit on the Travelzen acquisition valued at $20,000 during the six-month period ended September30, 2024.

The Company issued 55,500,000 shares of its common stock for the consulting services valued at $455,000 during the three months ending December 31, 2024.

The Company issued 71,300,000 shares of its common stock for the conversion of notes payable valued at $178,250 during the three months ending December 31, 2024.

The Company issued 15,000,000 shares of its common stock for the consulting services valued at $57,500 during the three months ending March 31, 2025.

The Company issued 67,005,955 shares of its common stock for the conversion of notes payable valued at $173,682 during the three months ending March 31, 2025.

The Company issued 12,600,000 shares of its common stock for the consulting services valued at $52,500 during the three months ending June 30, 2025.

The Company issued 62,000,000 shares of its common stock for the conversion of notes payable valued at $155,000 during the three months ending June 30, 2025.

The Company issued 4,000,000 shares of its common stock for a deposit on land valued at $10,000 during the three months ending June 30, 2025

The Company issued 38,750,000 shares of its common stock for the consulting services valued at $96.875 during the three months ending September 30, 2025.

NOTE 11 – Capital Changes (continued)

The Company issued 27,100,000 shares of its common stock for the conversion of notes payable valued at $67,750 during the three months ending December 31, 2025.

The Company issued 248,842,858 shares of its common stock for the consulting services valued at $622,107 during the three months ending December 31, 2025.

The Company issued 320,000,000 shares of its common stock for an acquisition of assets valued at $800,000 during the three months ending March 31, 2026

The Company issued 590,000,000 shares of its common stock for the conversion of notes payable valued at $1,475,000 during the three months ending March 31, 2026.

The Company issued 232,500,000 shares of its common stock for the consulting services valued at $581,250 during the three months ending March 31, 2026.

Preferred Stock

The Company on July 20, 2022, as part of the amendment to its articles, created and authorized 100,000 shares of Preferred Stock, par value $.0000001. No single stockholder of such shares shall have the Beneficial Ownership of not more than 51% of the Company's issued and outstanding voting shares.

The Company on March 4, 2026 issued 26 shares of its preferred stock for 100% of the outstanding shares of Hospitality Development Group and valued this transaction at $1,300,000. Concurrent with this transaction, the President and Director cancelled 22 shares of his owned preferred stock for no consideration.

As of the date of this filing, 64.98 shares have been issued.

NOTE 12 – Treasury Stock

The Company has placed into treasury 40,000 shares of its common stock at a price of $20,000 during the year ended March 31, 2021. These shares have not been cancelled as of the date of this report.

NOTE 13 – Contingencies and Commitments and Legal Matters

The management of the Company has conducted a diligent search and concluded that there were no commitments, contingencies, or legal matters pending on the balance sheet dates that have not been disclosed.

NOTE 14 – Subsequent Events

In accordance with ASC 855-10, the Company has analyzed its operations subsequent to December 31, 2025, through the date these financial statements were issued and has determined that it has one subsequent event.

The Company has signed agreements to acquire the one entity listed below. As of the date of this report, certain items in the contract were not completed and the Company did not acquire the one entity. The Company has rescinded the transaction

On November 15, 2023, JZZ signed a contract to acquire 100% of the issued and outstanding shares of Portfolio Partners, Inc. ("PPI") from the stockholders of PPI. PPI, through its wholly owned subsidiary, Travel Zen, Inc., owns over 60 deeded vacation rental timeshare weeks in Colorado, near ski areas. This Company will become a wholly owned subsidiary of the Company. PPI has not yet fulfilled the terms and conditions of the agreement and the transaction was not completed. The Company has rescinded the transaction. The Company rescinded the transaction and will record the transaction's rescission upon finalization of the negotiations.

On May 22, 2024, the Company signed a Settlement Agreement and Stipulation pursuant to Section 3(a)(10) of the Securities Act of 1933 to satisfy certain accounts payable in the amount of $2,282,500 that are outstanding for sales of common stock equaling a gross value of $3,804,166. A court approved this agreement in a Fairness Hearing on July 1, 2024. This agreement has not yet been started due to the volume and market price of the common stock.

In April 2026, HDG acquired the property and improvements located at **40 Connecticut Avenue, Norwich, Connecticut**, an 11.93-acre income-producing commercial property.

The property is anchored by a fully executed 10-year triple-net (NNN) commercial lease with **Rushford Center, Inc.**, a subsidiary of **Hartford HealthCare** — one of Connecticut's largest health systems. Rushford Center operates a mission-critical K–8 therapeutic day school program at the site. In addition to the credit-tenant lease, the asset includes approximately six acres with solar farm cellular tower— creating independent revenue streams

The Company believes the asset offers a compelling combination of contracted cash flow and multi-stream upside that is uncommon this asset size. The tenants pay all insurance, taxes, utilities, and maintenance, leaving contracted rent essentially as net income to the landlord.

Approval has been granted for a 2,998.6 KW ground-mount system projected to produce approximately 4,090,331 kWh annually, with federal and state incentives designed to make the installation structurally self-financing.

In parallel with the NNN lease, IDGR plans to advance the site's commercial solar opportunity The proposed 2,998.6 KW ground-mount system has a projected gross cost of approximately $13.0 million, which management anticipates reducing to an estimated net cost of approximately