Global Warming Solutions, Inc.

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Temecula CA 92590
(951) 528-2102
https://gwsogroup.com
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Annual Report

For the period ending December 31, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

16,532,603 as of July 16, 2026 (Current Reporting Period Date or More Recent Date)

16,443,903 as of December 31, 2025 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

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

Yes: ☐ No: ☒

1) Name and address(es) of the issuer and its predecessors (if any)

Global Warming Solutions, Inc. (the "Company") is an Oklahoma corporation headquartered in Temecula, CA. that develops technologies to help mitigate climate change. The Company was formerly known as Southern Investments, Inc., and was domiciled in Oklahoma. On April 15, 2007, the company changed its name to Global Warming Solutions, Inc., and moved its headquarters to the commonwealth of Canada. In February 2021 we relocated to Temecula, California.

On April 15, 2007, Southern Investments, Inc. acquired all the issued and outstanding stock of Global Warming Technologies, Inc., an Oklahoma corporation, in exchange for 55,000,000 shares of Southern Investments, Inc. common stock. Following the acquisition, Southern Investments, Inc. changed its name to Global Warming Solutions, Inc and the Company implemented a 1 for 10 reverse stock split of the Company's outstanding common stock that took effect on July 6, 2007.

Current State and Date of Incorporation or Registration: Oklahoma, April 15, 2017

Standing in this jurisdiction: Active

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

N/A

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

N/A

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

N/A

Address of the issuer's principal executive office:

28751 Rancho CA Road, Suite 100, Temecula CA 92590

Address of the issuer's principal place of business:

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

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

Yes: ☐ No: ☒

If Yes, provide additional details below: N/A

2) Security Information

Transfer Agent

Name: Colonial Stock Transfer Company, Inc.

Phone: 801-355-5740

Email: info@colonialstock.com

Address: 66 Exchange Place, Suite 100 Salt Lake City, Utah 84111

Publicly Quoted or Traded Securities:

Trading symbol: GWSO

Exact title and class of securities outstanding: Common Stock

CUSIP: 379437106

Par or stated value: $0.001

Total shares authorized: 1,500,000,000 as of date: 12/31/2025

Total shares outstanding: 16,443,903 as of date: 12/31/2025

Total number of shareholders of record: 115 as of date: 12/31/2025

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

N/A

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

N/A

Security Description:

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

Common stock shareholders are entitled to one vote for each share on all matters to be voted on by the shareholders.

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

N/A

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

N/A

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

N/A

3) Issuance History

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.

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

Yes: ☒ No: ☐

Shares Outstanding Opening Balance — 1/1/2024: Common 16,325,336, Preferred 0									
Date	**Transaction Type**	**# Shares Issued**	**Class**	**Individual / Entity Shares Issued To**	**Value of Shares Issued ($/share)**	**Discount to Market (Y/N)**	**Reason**	**Restricted / Unrestricted**	**Exemption / Reg. Type**
1/3/2024	New issuance	36,667	Common	Sun Bay, LLC / Shawn Kovel				Restricted	
2/21/2024	New issuance	12,500	Common	Amer Abboud				Restricted	
5/8/2024	New issuance	6,900	Common	Jason McKenna				Restricted	
8/23/2024	New issuance	12,500	Common	Amer Abboud				Restricted	
12/4/2024	New issuance	50,000	Common	Terence Gaasch				Restricted	
Shares Outstanding Ending Balance (Date of This Report) — 12/31/2025: Common 16,443,903, Preferred 0									

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

None

B. Convertible Debt

☑ 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 ($)	Outstanding Balance ($)	Maturity Date	Conversion Terms	# Shares Converted to Date	# Potential Shares Upon Conversion	Noteholder	Reason for Issuance

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

None

4) Issuer's Business, Products and Services

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

No operations

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

N/A

C. Describe the issuers' principal products or services.

The Company is engaged in the business of retail sales in climate change products and solutions. We believe that our products will provide our business consumers with solutions to mitigate risks associated with global warming. Our aim is to seek partnerships with companies and or inventors in order to develop patents related to green energy and or climate change. In addition to the resale component of our business, we provide consulting services in various approaches to the mitigating global warming risks and assist our clients with an execution plan for the benefit and growth of their business.

5) Issuer's Facilities

N/A

6) All Officers, Directors, and Control Persons of the Company

The following table lists all officers, directors, and control persons of the Company, and all individuals or entities controlling 5% or more of any class of the issuer's securities, as of the period end date of this report.

Individual / Entity Name	Position / Affiliation	City and State	Shares Owned	Class	% of Class Owned (undiluted)
APO Holdings LLC Michael Pollastro	CEO, CFO	Temecula, CA	579,823	Common	3.5%
Paramount Trading Company[1] Steven Draylon	5% Control person	Charlestown, KN	2,041,740	Common	12.4%
Dimitry Kosynkin	5% Control person	Houston, TX	1,250,000	Common	7.6%
Alexander Korn	5% Control person	Odessa, Ukraine	1,250,000	Common	7.6%
Artem Madatov	5% Control person	Trivskaya, Ukraine	1,000,000	Common	6.1%
Ronald & Susannah Sharp Rev TR	5% Control person	Dexter, MI	968,500	Common	5.9%

1. Paramount Trading Company is understood to be a defunct company (see Aqua Power Systems, Inc. vs. Paramount Trading Company dated May 4, 2021)

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

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations); N/A

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

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

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

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

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

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

None

8) Third Party Service Providers

Securities Counsel

Name:

Address 1:

Address 2:

Phone:

Email:

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

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: Michael Pollastro Title: CEO Relationship to Issuer: CEO

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

☐ IFRS ☑ U.S. GAAP

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

Name: Michael Pollastro Title: CEO Relationship to Issuer: CEO

Describe the qualifications of the person or persons who prepared the financial statements:

Michael Pollastro is the managing member of APO Holdings, LLC, a California limited liability company, since 2014, where he has assisted in consulting clients in business administration in preparation of capital raises, mergers, and acquisitions. Prior to 2014 he was CEO for a trucking and logistics company growing it from a small local subsidiary to a national transportation company.

10) Issuer Certification

Principal Executive Officer:

I, Michael Pollastro certify that:

1. I have reviewed this Disclosure Statement for Global Warming Solutions, 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 16, 2026

/s/ Michael Pollastro

CEO

Principal Financial Officer:

I, Michael Pollastro certify that:

1. I have reviewed this Disclosure Statement for Global Warming Solutions, 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 16, 2026

/s/ Michael Pollastro

CFO

GLOBAL WARMING SOLUTIONS, INC.

Balance Sheets

ASSETS

	December 31, 2025	December 31, 2024
Current assets		
Cash and cash equivalents	-	-
Marketable securities	599	2,129
Total current assets	**599**	**2,129**
Furniture and equipment, net	6,384	9,217
Intangible assets, net	7,538	8,262
Total assets	**$ 14,521**	**$ 19,607**
Current liabilities		
Cash overdraft	873	865
Accounts payable and accrued expenses	95,765	53,475
Loan payable	506,457	488,314
Total current liabilities	**603,095**	**542,654**
Total liabilities	**603,095**	**542,654**
Stockholders' equity		
Common stock, $0.001 par value, voting; 1,500,000,000 shares authorized; 16,443,903 and 16,443,903 shares issued, and outstanding, as of December 31, 2025 and December 31, 2024, respectively.	16,443	16,443
Additional paid in capital	5,607,154	5,607,154
Accumulated deficit	(6,212,172)	(6,146,644)
Total stockholders' equity	**(588,575)**	**(523,047)**
Total liabilities and stockholders' equity	**$ 14,521**	**$ 19,607**

See accompanying notes to these financial statements

GLOBAL WARMING SOLUTIONS, INC.

Statement of Operations

	For the Three Months Ended December 31,		For the Twelve Months Ended December 31,	
	2025	2024	2025	2024
Revenue				
Sales	-	-	-	-
Cost of sales	-	-	-	-
Gross profit	**-**	**-**	**-**	**-**
Operating expenses				
Selling, general, and administrative	2	(958)	10,151	81,633
Professional fees	-	15,667	-	96,379
Research and development	-	-	-	288,113
Amortization and depreciation	897	897	3,557	10,561
Total operating expenses	**898**	**15,606**	**13,708**	**476,686**
Income (loss) from operations	**(898)**	**(15,606)**	**(13,708)**	**(476,686)**
Other income (expense)				
Interest expense	(12,766)	(12,812)	(50,291)	(44,911)
Gain (loss) on marketable securities	(140)	677	(1,529)	(861)
Net income (loss) before taxes	**(13,804)**	**(27,740)**	**(65,528)**	**(522,458)**
Income tax expense	-	-	-	-
Net income (loss)	**$ (13,804)**	**$ (27,740)**	**$ (65,528)**	**$ (522,458)**
Basic and diluted (loss) per share	**$ (0.00)**	**$ (0.00)**	**$ (0.00)**	**$ (0.03)**
Weighted average shares outstanding – basic and diluted	16,443,903	16,443,903	16,443,903	16,382,163

See accompanying notes to these financial statements

GLOBAL WARMING SOLUTIONS, INC.

Statement of Stockholders' Deficit

For the Twelve Months Ended December 31, 2024

	Common Shares	Amount	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
Balance – December 31, 2023	**16,325,336**	**$ 16,325**	**$ 5,492,522**	**$ (5,624,186)**	**$ (115,339)**
Stock issued for cash	49,167	49	84,951	-	85,000
Net loss	-	-	-	(77,042)	(77,042)
Balance – March 31, 2024	**16,374,503**	**$ 16,374**	**$ 5,577,473**	**$ (5,701,228)**	**$ (107,381)**
Stock issued for cash	6,900	7	17,243	-	17,250
Net loss	-	-	-	(370,544)	(370,544)
Balance – June 30, 2024	**16,381,403**	**$ 16,381**	**$ 5,594,716**	**$ (6,071,772)**	**$ (460,675)**
Stock issued for cash	12,500	13	12,488	-	12,500
Net loss	-	-	-	(47,132)	(47,132)
Balance – September 30, 2024	**16,393,903**	**$ 16,394**	**$ 5,607,204**	**$ (6,118,904)**	**$ (495,307)**
Stock issued for cash	50,000	50	(50)	-	-
Net loss	-	-	-	(27,740)	(27,740)
Balance – December 31, 2024	**16,443,903**	**$ 16,444**	**$ 5,607,154**	**$ (6,146,644)**	**$ (523,047)**

For the Twelve Months Ended December 31, 2025

	Common Shares	Amount	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
Balance – December 31, 2024	**16,443,903**	**$ 16,444**	**$ 5,607,154**	**$ (6,146,644)**	**$ (523,047)**
Stock issued for cash	-	-	-	-	-
Net loss	-	-	-	(14,763)	(14,763)
Balance – March 31, 2025	**16,443,903**	**$ 16,444**	**$ 5,607,154**	**$ (6,161,407)**	**$ (537,810)**
Stock issued for cash	-	-	-	-	-
Net loss	-	-	-	(18,773)	(18,773)
Balance – June 30, 2025	**16,443,903**	**$ 16,444**	**$ 5,607,154**	**$ (6,180,180)**	**$ (556,583)**
Stock issued for cash	-	-	-	-	-
Net loss	-	-	-	(18,188)	(18,188)
Balance – September 30, 2025	**16,443,903**	**$ 16,444**	**$ 5,607,154**	**$ (6,198,368)**	**$ (574,771)**
Stock issued for cash	-	-	-	-	-
Net loss	-	-	-	(13,804)	(13,804)
Balance – December 31, 2025	**16,443,903**	**$ 16,444**	**$ 5,607,154**	**$ (6,212,172)**	**$ (588,575)**

See accompanying notes to these financial statements

GLOBAL WARMING SOLUTIONS, INC.

Statement of Cash Flows

	For the Twelve Months Ended December 31,	
	2025	**2024**
Operating activities:		
Net (loss)	(65,528)	(522,458)
Stock based compensation	-	17,250
Depreciation and amortization	3,557	10,561
Cash overdraft	7	865
Marketable securities	1,529	861
Other receivables	-	125,672
Other current assets	-	46,001
Accounts payable and accrued expenses	42,291	51,880
Accrued wages - related party	-	-
Other current liabilities	-	(46,001)
Net cash used in operating activities	**(18,144)**	**(315,369)**
Investing activities:		
Deposits	-	6,250
Net cash used in investing activities	**-**	**6,250**
Financing activities:		
Proceeds from issuance of stock, net	-	97,500
Proceeds from short-term debt	18,144	183,008
Net cash provided by financing activities	**18,144**	**280,509**
Net change in cash	**-**	**(28,610)**
Cash, beginning of the period	-	28,610
Cash, ending of the period	**-**	**-**
Supplemental disclosure of cash flows information:		
Cash paid for interest	-	1,023
Cash paid for income taxes	-	-

See accompanying notes to these financial statements

December 31, 2025

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

Global Warming Solutions, Inc. (“Company”) is an Oklahoma corporation headquartered in Canada that develops technologies that help mitigate global warming. The Company was formerly known as Southern Investments, Inc., and was domiciled in Oklahoma. On April 15, 2007, the company changed its name to Global Warming Solutions, Inc., and moved its headquarters to the commonwealth of Canada. In February 2021 we relocated to Temecula, California.

The Company was incorporated on March 30, 1999, as Southern Investments, Inc. and has not been in bankruptcy, receivership, or any similar proceeding. The Company has never been classified as a shell company.

On April 15, 2007, Southern Investments, Inc. acquired all the issued and outstanding stock of Global Warming Technologies, Inc., an Oklahoma corporation, in exchange for 55,000,000 shares of Southern Investments, Inc. common stock. Following the acquisition, Southern Investments, Inc. changed its name to Global Warming Solutions, Inc and the Company implemented a 1 for 10 reverse stock split of the Company’s outstanding common stock that took effect on July 6, 2007.

On October 23, 2019, the Company acquired the domain name, “www.cbd.biz” and other intangible assets from related parties Paul Rosenberg and Overwatch Partners, Inc., for $100,000.

On May 8, 2021, the company ceased all operations relating to CBD sales. The website “www.cbd.biz” has since been shut down. All operations pertaining to CBD sales have been divested and discontinued. The domain and all other assets associated with CBD sales was transferred to Green Holistic Solutions, Inc., in exchange for 18 million shares of Green Holistic Solutions, Inc. Green Holistic Solutions, Inc., is controlled by Paul Rosenberg and Michael Hawkins, both of whom are significant shareholders of the Company.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. The most significant estimates include revenue recognition; sales returns and other allowances; allowance for doubtful accounts; valuation of inventory; valuation and recoverability of long-lived assets; property and equipment; contingencies; and income taxes.

On a regular basis, management reviews its estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such reviews, and if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates.

Revenue Recognition Policies

We earn revenue from the sale of products.

Under Topic 606, revenue is recognized when control of the promised goods or services is transferred to our customers, in an amount that reflects the consideration we expect to be entitled to in exchange for those goods or services.

We determine revenue recognition through the following steps: identification of the contract, or contracts, with a customer; identification of the performance obligations in the contract; determination of the transaction price; allocation of the transaction price to the performance obligations in the contract; and recognition of revenue when, or as, we satisfy a performance obligation.

Concentration of Credit Risk and Significant Customers

Financial instruments which potentially subject the Company to a concentration of credit risk consist principally of temporary cash investments and accounts receivable. The Company places its temporary cash investments with financial institutions insured by the FDIC. The Company had no customers for the year ended December 31, 2025 and the year ended December 31, 2024.

Concentrations of credit risk with respect to trade receivables and commodities are limited due to the diverse group of customers to whom the Company provides services to. The Company establishes an allowance for doubtful accounts when events and circumstances regarding the collectability of its receivables or the selling of its commodities warrant based upon factors such as the credit risk of specific customers, historical trends, other information and past bad debt history. The outstanding balances are stated net of an allowance for doubtful accounts.

Our cash balances are maintained in accounts held by major banks and financial institutions located in the United States. The Company may occasionally maintain amounts on deposit with a financial institution that are in excess of the federally insured limit of $250,000. The risk is managed by maintaining all deposits in high-quality financial institutions.

The Company had $0 in excess of federally insured limits on December 31, 2025, and December 31, 2024.

Cost of Goods Sold

The Company recognizes the direct cost of purchasing product for sale, including freight-in and packaging, as cost of goods sold in the accompanying statement of operations.

Accounts Receivable

The Company's accounts receivable are trade accounts receivable. The Company recognized $0 as an uncollectable reserve for the year ended December 31, 2025 or for the year ending December 31, 2024.

Income Taxes

Income taxes are accounted for under the assets and liability method. Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carry forwards. 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 measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled.

Basic and Diluted Net Loss Per Share

The Company follows ASC Topic 260 – Earnings Per Share, and FASB 2015-06, Earnings Per Share to account for earnings per share. Basic earnings per share ("EPS") calculations are determined by dividing net loss by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding. During periods when common stock equivalents, if any, are anti-dilutive they are not considered in the computation.

Basic net earnings (loss) per common share are computed by dividing the net earnings (loss) for the period by the weighted average number of common shares outstanding during the period. Diluted earnings (loss) per share are computed using the weighted average number of common and dilutive common stock equivalent shares outstanding during the period. Dilutive common stock equivalent shares consist convertible debentures.

Commitments and Contingencies

The Company reports and accounts for its commitments and contingencies in accordance with ASC 440 – Commitments and ASC 450 – Contingencies. We recognize a loss on a contingency when it is probable a loss will incur and that the amount of the loss can be reasonably estimated. As of December 31, 2025, and December 31, 2024, the Company recognized a loss on contingencies of $0 and $0, respectively.

Recent Accounting Pronouncements:

There have been no recent accounting pronouncements issued which are expected to have a material effect on the Company's financial statements. Management continues to monitor and review recently issued accounting guidance upon issuance.

In June 2014, the FASB issued ASU No. 2014-10, which eliminated certain financial reporting requirements of companies previously identified as "Development Stage Entities" (Topic 915). The amendments in this ASU simplify accounting guidance by removing all incremental financial reporting requirements for development stage entities. The amendments also reduce data maintenance and, for those entities subject to audit, audit costs by eliminating the requirement for development stage entities to present inception-to-date information in the statements of income, cash flows, and shareholder equity. Early application of each of the amendments is permitted for any annual reporting period or interim period for which the entity's financial statements have not yet been issued (public business entities) or made available for issuance (other entities). Upon adoption, entities will no longer present or disclose any information required by Topic 915. The Company has adopted this standard and will not report inception-to-date information.

On May 28, 2014, the FASB issued ASU No. 2015-08 a standard on recognition of revenue from contracts with customers (Topic 606). An issue discussed relates to when another party, along with the entity, is involved in providing a good or a service to a customer. In those circumstances, Topic 606 requires the entity to determine whether the nature of its promise is to provide that good or service to the customer (that is, the entity is a principal) or to arrange for the good or service to be provided to the customer by the other party (that is, the entity is an agent). This determination is based upon whether the entity controls the good or the service before it is transferred to the customer. Topic 606 includes indicators to assist in this evaluation. The Company evaluated all its contracts to determine if the Company was a principal or agent. The Company has determined it was the principal in all its contracts.

In August 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-15, "Presentation of Financial Statements—Going Concern: Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern." ASU 2014-15, which is effective for annual reporting periods ending after December 15, 2015, extends the responsibility for performing the going-concern assessment to management and contains guidance on how to perform a going-concern assessment and when going-concern disclosures would be required under GAAP. Management's evaluations regarding the events and conditions that raise substantial doubt regarding our ability to continue as a going concern as discussed in the notes to our consolidated financial statements included elsewhere.

We have implemented all other new accounting pronouncements that are in effect and that may impact our financial statements and we do not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on our consolidated financial position or results of operations.

NOTE 3. GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles, which contemplate the realization of assets and liquidation of liabilities in the normal course of business. No certainty of continuation can be stated. The accompanying financial statements for the years ended December 31, 2025, and 2024 have been prepared assuming that we will continue as a going concern, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company suffered losses from operations in all years since inception, and has a nominal working capital surplus, which raise substantial doubt about its ability to continue as a going concern.

Management is taking steps to raise additional funds to address its operating and financial cash requirements to continue operations in the next twelve months. Management has devoted a significant amount of time in the raising of capital from additional debt and equity financing. However, the Company's ability to continue as a going concern is dependent upon raising additional funds through debt and equity financing and generating revenue. There are no assurances the Company will receive the necessary funding or generate revenue necessary to fund operations. The financial statements contain no adjustments for the outcome of this uncertainty.

NOTE 4. BALANCE SHEET DETAILS

Intangible Assets

As of December 31, 2025, the Company has approximately $7,538 in net intangible assets that consists of domain names, and copyright costs. The company is currently amortizing this amount over a 15-year period, recognizing approximately $62 in amortization per month.

Accounts Payable and Accrued Expenses

The Company's accounts payable and accrued expenses are primarily accrued interest and salaries.

Legal Settlements

None

Debt

During the year ended December 31, 2025, the Company's outstanding loan balance increased from $488,314 at December 31, 2024 to $506,457 at December 31, 2025. This increase reflects unpaid interest accrued and added to the loan balance during the year; the Company did not receive any new cash loan proceeds, and did not make any payments of principal or interest, during the three months ended December 31, 2025. These loans carry a 10% annual interest rate and are due on April 18, 2026. As of December 31, 2025, there was $506,457 in outstanding principal on this loan.

NOTE 5. COMMITMENTS AND CONTINGENCIES

The Company has no commitments or contingencies for the periods presented.

NOTE 6. SHAREHOLDERS' EQUITY

In the quarter ended March 31, 2024, the Company issued 49,167 shares of common stock to investors in exchange for $85,000.

In May 2024, the Company issued 6,900 shares of common stock to an investor in exchange for $17,250.

In September 2024, the Company issued 12,500 shares of common stock to an investor in exchange for $12,500.

In December 2024, the Company issued 50,000 shares of common stock to Terence Gaasch for no cash consideration.

As of December 31, 2025, the Company was authorized to issue 1,500,000,000 common shares at a par value of $0.001. As of December 31, 2025, the Company had issued and outstanding, 16,443,903 common shares.

NOTE 7. WARRANTS TO PURCHASE COMMON STOCK

Warrants Issued to Investors

As of December 31, 2025, we have warrants to purchase 91,600 shares of common stock at $1.75 per share. All of these warrants expire between March and July 2026.

NOTE 8. INCOME TAXES

The Company's income tax expense for the periods presented in the statements of operations represents minimum franchise taxes. The items accounting for the difference between income taxes computed at the federal statutory rate and the provision for income taxes were as follows:

	2025	2024
Statutory federal income tax rate	21.0%	21.0%
State income taxes, net of federal taxes	0.0%	0.0%
Effective income tax rate	0.0%	0.0%

The Company may not be able to utilize the net operating loss carry forwards for its U.S. income taxes in future periods should it experience a change in ownership as defined in Section 382 of the Internal Revenue Code ("IRC"). Under section 382, should the Company experience a more than 50% change in its ownership over a 3-year period, the Company would be limited based on a formula as defined in the IRC to the amount per year it could utilize in that year of the net operating loss carry forwards. Section 382 of the Internal Revenue Code ("IRC") imposes limitations on the use of NOL's and credits following changes in ownership as defined in the IRC. The limitation could reduce the amount of benefits that would be available to offset future taxable income each year, starting with the year of an ownership change. The Company has not completed the complex analysis required by the IRC to determine if an ownership change has occurred.

At the end of the fiscal year ending December 31, 2025, the Company had net operating loss carry forwards available to offset future taxable income of approximately $3,365,000. These carry forwards will begin to expire in the year ending December 31, 2037. Utilization of the net operating loss carry forwards may be subject to a substantial annual limitation due to the ownership change limitations provided by the Internal Revenue Code of 1986, as amended and similar state provisions.

The Company has not performed a change in ownership analysis, accordingly, some or all of its net operating loss carry forwards may not be available to offset future taxable income. Even if the loss carry forwards are available, they may be subject to substantial annual limitations resulting from ownership changes occurring after December 31, 2020, that could result in the expiration of the loss carry forwards before they are utilized.

The nature of the components of the deferred tax asset is entirely attributable to the Net operating loss carryforwards incurred by the Company less any permanent differences that maybe used in future years to offset future tax liabilities. We believe that it is more likely than not that the benefit from certain NOL carryforwards will not be realized. In recognition of this risk, we have provided a valuation allowance to offset the deferred tax assets relating to these NOL carryforwards.

NOTE 9. RELATED PARTIES

The Company occasionally accrues wages for related parties consisting of unpaid wages for the Company CEO. As of December 31, 2025, there was $0 in accrued wages – related party.

In April of 2023, the CEO of the Company acquired 742,000 shares of the Company's common stock from a related party in a private transaction.

NOTE 10. SUBSEQUENT EVENTS

None.