Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Surya Oil & Gas Corp
A Nevada Corporation
155 Otis Street
Northborough, Massachusetts 01532
____
(475) 477-9401
www.suryaoilgas.com
SIC Code: 6719

Quarterly Report

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

Outstanding Shares
The number of shares outstanding of our Common Stock was:

714,871,532 as of March 31, 2026

537,371,532 as of December 31, 2025

NOTICE REGARDING UNAUDITED FINANCIAL STATEMENTS AND LIMITATIONS OF HISTORICAL ACCOUNTING RECORDS

The accompanying financial statements are unaudited and have been prepared by current management based upon the books, records, and information available to the Company as of the date of filing.

Current management is conducting an ongoing review and has not yet completed a comprehensive review and verification of the Company's historical accounting records, supporting documentation, internal controls, asset balances, liability balances, revenue recognition, expense classifications, equity transactions, and related disclosures. As a result, the accompanying financial statements contain amounts derived from management estimates, assumptions, and information believed to be available at the time of preparation.

Management's review of the Company's historical accounting records remains ongoing. Additional information may become available and further procedures may be performed that could result in revisions, reclassifications, adjustments, or restatements of amounts previously reported. Such changes could be material.

Readers should consider these limitations and uncertainties when evaluating the accompanying financial statements and related disclosures.

Shell Status
Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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: ☒

Indicate by check mark whether a Change in Control of the company has occurred over this reporting period:
Yes: ☐ No: ☒

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

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

Acellus Communications, Inc name change to Eastern Frontier Corp	- 01/16/2001
Eastern Frontier Corp name change to Acellus Communications, Inc	- 04/10/2006
Acellus Communications Inc name change to Worldwide Internet, Inc	- 12/11/2008
Worldwide Internet, Inc name change to Worldwide Diversified Holdings, Inc	- 12/07/2014
Worldwide Diversified Holdings, Inc name change to Houston Natural Resources Corp	- 06/30/2020
Houston Natural Resources Corp name change to Cunningham Natural Resources Corp	- 11/11/2024
Cunningham Natural Resources Corp name change to Surya Oil & Gas Corp	- 06/03/2025

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

09/01/1998 - Incorporated in the State of Florida as Acellus Communications, Inc
04/10/2006 - Incorporated in the State of Nevada as Acellus Communications, Inc
12/11/2008 - State of Nevada name change to Worldwide Internet, Inc
12/07/2014 - State of Nevada name change to Worldwide Diversified Holdings, Inc
06/30/2020 - Incorporated in the State of Nevada name change to Houston Natural Resources Corp
06/03/2025 - Incorporated in the State of Nevada name change to Surya Oil & Gas Corp.
03/31/2026 - Incorporated in the State of Nevada – Active Status

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

None

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

The address(es) of the issuer's principal executive office:

155 Otis Street
Northborough, Mass 01532

The address(es) of the issuer's principal place of business:
☒ Check if the 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:

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Transfer Agent
Name: Equiniti Shareowner Services
Phone: (800) 401-1957
Email: jeff.carlson@equiniti.com
Address: 1110 Centre Pointe Curve, Suite 101
Mendota Heights MN 5512

Publicly Quoted or Traded Securities

Trading symbol:	SURY
Exact title and class of securities outstanding:	Common
CUSIP:	44228P 108
Par or stated value:	$ 0.0001
Total shares authorized:	1,000,000,000 as of date: March 31, 2026
Total shares outstanding:	714,871,532 as of date: March 31, 2026
Number of shares in the Public Float:	463,483,829 as of date: March 31, 2026
Total number of shareholders of record:	521 as of date: March 31, 2026

Other classes of authorized or outstanding equity securities:

Trading symbol: None	
Exact title and class of securities outstanding:	Preferred Stock Series A
CUSIP:	None
Par or stated value:	$0.0001
Total shares authorized:	5,000,000 as of date: March 31, 2026
Total shares outstanding:	5,000,000 as of date: March 31, 2026

Trading symbol:	None
Exact title and class of securities outstanding:	Preferred Stock Series B
CUSIP:	98161N 207
Par or stated value:	$0.0001
Total shares authorized:	50,000,000 as of date: March 31, 2026
Total shares outstanding:	28,600,000 as of date: March 31, 2026

Trading symbol:	None
Exact title and class of securities outstanding:	Preferred Stock Series C
CUSIP:	9816N 306
Par or stated value:	$5.00
Total shares authorized:	30,000,000 as of date: March 31, 2026
Total shares outstanding:	20,000,000 as of date: March 31, 2026

Trading symbol:	None
Exact title and class of securities outstanding:	Preferred Stock Series D
CUSIP:	None
Par or stated value:	$0.001
Total shares authorized:	10,000,000 as of date: March 31, 2026
Total shares outstanding:	0 as of date: March 31, 2026

Trading symbol:	None
Exact title and class of securities outstanding:	Preferred Stock Series E
CUSIP:	None
Par or stated value:	$0.001
Total shares authorized:	5,000,000 as of date: March 31, 2026
Total shares outstanding:	100,000 as of date: March 31, 2026

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

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

Common – one share one vote, entitled to dividends, no other preemption rights.

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

Series A - 1,000 to 1 voting rights per share, no other rights or provisions

Series B -10 to 1 voting rights per share, 5 to 1 conversion rights, no other rights, provisions

Series C -5 to 1 voting rights per share, 5 to 1 conversion rights, no other rights, provisions

Series D -1,000 to 1 voting rights per share,100 to 1 conversion rights, no other rights, provisions.

Series E - 1 to 1 voting rights per share, 1 to 1 conversion rights, no other rights, provisions.

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

None

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

None

3) **Issuance History**

The goal of this section is to provide disclosure with respect to each event that resulted in any direct changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

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)

Number of Shares outstanding as of January 1, 2022	Opening Balance: Common: 21,407,789 Preferred: 54,290,000								
Date of Transaction	**Transaction type (e.g. new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).**	**Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided (if applicable)**	**Restricted or Unrestricted as of this filing?**	**Exemption or Registration Type?**
3/31/2022	New	5,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Series B Preferred	Restricted	Rule 144
4/30/2022	New	6,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Series B Preferred	Restricted	Rule 144
5/31/2022	New	6,080,472	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Series B Preferred	Restricted	Rule 144
9/1/2022	New	5,708,172	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Accrued dividend Series B Preferred	Restricted	Rule 144
9/17/2022	New	3,000,000	Common	$0.00	No	Ryan Cunningham	Acquisition of Assets	Restricted	Rule 144
9/17/2022	New	3,000,000	Preferred	$0.00	No	Ryan Cunningham	Acquisition of Assets	Restricted	Rule 144
12/31/2022	Cancellation	12,500,000	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Cancellation of Series B Preferred	Restricted	Rule 144
12/31/2022	New	3,000,000	Common	$0.00	No	Ryan Cunningham	Acquisition of Assets	Restricted	Rule 144
12/31/2022	New	15,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Acquisition of Assets	Restricted	Rule 144
1/18/2023	Cancellation	1,300,000	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Cancellation of Series C Preferred	Restricted	Rule 144
1/18/2023	New	6,500,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Series C Preferred	Restricted	Rule 144
3/2/2023	Cancellation	1,000,000	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Cancellation of Series C Preferred	Restricted	Rule 144
3/2/2023	New	5,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Series C Preferred	Restricted	Rule 144
6/24/2023	Cancellation	24,700,000	Preferred	$0.00	No	Rhone Merchant House and Maison de Goree	Cancellation of Series B, C and D	Restricted	Rule 144
6/30/2023	Cancellation	6,929,950	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Cancellation of Series B and C	Restricted	Rule 144
6/30/2023	New	31,649,750	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Series B and C	Restricted	Rule 144
6/30/2023	New	3,000,000	Common	$0.00	No	Rhino Energy Ltd Thomas Fontaine	Asset Transfer	Restricted	Rule 144
09//30/2023	New	54,000,000	Preferred	$0.00	No	Ryan Cunningham	Asset Transfer	Restricted	Rule 144
9/30/2023	New	4,000,000	Common	$0.00	No	Ryan Cunningham	Asset Transfer	Restricted	Rule 144
9/30/2023	New	2,800,000	Preferred	$0.00	No	Houston Natural Resources Corp / Frank Kristan	Asset acquisitions	Restricted	Rule 144
9/30/2023	New	16.333,335	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
10/5/2023	New	1,500,000	Preferred	$0.00	No	Jesse Colling	Asset Acquisition	Restricted	Rule 144
11/30/2023	New	425,000	Preferred	$0.00	No	Gary Kurp, Jr	Asset acquisition	Restricted	Rule 144
11/30/2023	New	3,333,334	Common	$0.00	No	Robin C Cook	Purchase	Restricted	Rule 144
12/31/2023	New	60,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of preferred stock	Restricted	Rule 144
3/27/2024	New	31,645,058	Common	$0.00	No	Lita van Enter	Lease Assignment	Restricted	Rule 144
3/27/2024	New	21,096,706	Common	$0.00	No	Robin C Cook	Lease Assignment	Restricted	Rule 144
3/31/2024	New	60,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of preferred stock	Restricted	Rule 144
6/30/2024	New	5,000,000	Common	$0.00	No	David Walters	Asset Acquisition	Restricted	Rule 144
6/30/2024	New	30,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
12/31/2024	New	2,000,000	Common	$0.00	No	John Sumrall	Settlement agreement	Restricted	Rule 144
12/31/2024	New	40,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
12/31/2024	Cancelled	-400,000	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
12/31/2024	New	4,000,000	Preferred	$0.00	No	Troy Welsh	Settlement Agreement	Restricted	Rule 144
12/31/2024	New	25,000,000	Preferred	$0.00	No	Standard Oil Company	Settlement Agreement	Restricted	Rule 144
12/31/2024	New	750,000	Preferred	$0.00	No	David Dewey	Settlement Agreement	Restricted	Rule 144
12/31/2024	New	750,000	Preferred	$0.00	No	Kathleen Dewey	Settlement Agreement	Restricted	Rule 144
12/31/2024	New	375,000	Preferred	$0.00	No	Jeffrey Cornelius	Settlement Agreement	Restricted	Rule 144

3/31/2025	New	5,000,000	Common	$0.00	No	Rhino Energy Ltd	Conversion of Preferred Stock	Restricted	Rule 144
4/2/2025	Cancelled	-8,000,000	Preferred	$0.00	No	Ryan Cunningham	Conversion of Preferred Stock	Restricted	Rule 144
4/2/2025	New	40,000,000	Common	$0.00	No	Ryan Cunningham	Conversion of Preferred Stock	Restricted	Rule 144
4/6/2025	Cancelled	-400,000	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
4/6/2025	New	40,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
6/18/2025	Cancelled	2,500,000	Preferred	$0.00	No	Standard Oil / Andrew Zelnar	Conversion of Preferred Stock	Restricted	Rule 144
6/18/2025	New	12,500,000	Common	$0.00	No	Standard Oil / Andrew Zelnar	Conversion of Preferred Stock	Restricted	Rule 144
6/22/2025	New	12,000,000	Common	$0.00	No	Patrick Wilson	Settlement Agreement	Restricted	Rule 144
9/30/2025	New	30,000,000	Common	$0.00	No	Ryan Cunningham	Conversion of Preferred Stock	Restricted	Rule 144
3/9/2026	Cancelled	-400,000	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Cancellation of Series D Preferred	Restricted	Rule 144
3/9/2026	New	40,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
3/9/2026	Cancelled	-1,200,000	Preferred	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Cancellation of Series D Preferred	Restricted	Rule 144
3/9/2026	New	120,000,000	Common	$0.00	No	Ludvik Holdings Inc / Frank Kristan	Conversion of Preferred Stock	Restricted	Rule 144
3/17/2026	Cancelled	500,000	Preferred	$0.00	No	James M Cameron	Cancellation of Series B Preferred	Restricted	Rule 144
3/17/2026	New	2,500,000	Common	$0.00	No	James M Cameron	Conversion of Preferred Stock	Restricted	Rule 144
3/20/2026	Cancelled	-3,000,000	Preferred	$0.00	No	Ryan Cunningham	Cancellation of Series B Preferred	Restricted	Rule 144
3/20/2026	New	15,000,000	Common	$0.00	No	Ryan Cunningham	Conversion of Preferred Stock	Restricted	Rule 144
03/31/2026:	Ending Balance: Common: 714,871,532 Preferred: 53,700,000								

Use the space below to provide any additional details, including footnotes to the table above:

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

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

Date of Note issuance	Outstanding Balance	Principal Amount	Interest Accrued	Maturity Date	Conversion Terms	Name of Noteholder	Reason
	($)	($)	($)				
6/6/2025	100,000	100,000	0	12/31/2025	$0.01	Aruna Holdings, LLC / Hemal Rathod	Loan
6/6/2025	175,000	200,000	0	12/31/2025	$0.01	Aruna Holdings, LLC / Hemal Rathod	Loan
7/1/2025	510,000	510,000	0	1/1/2026	$0.01	Aruna Holdings, LLC / Hemal Rathod	Loan

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

A. Summarize the issuer's business operations.

The company is a diversified holding company focused on traditional oil and gas opportunities while making strategic investments in the energy and digital transition.

B. Please list any subsidiaries, parents, or affiliated companies.

Cunningham Energy, LLC 3230 Pennsylvania Avenue Charleston, West Virginia	Surya Oil & Gas Corp. 155 Otis Street Northborough, Mass 01532

C. Describe the issuers' principal products or services, and their markets.

The company is advancing traditional oil and gas development while making strategic investments in the energy and digital transition.

5) **Issuer's Facilities**

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent to which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties.

If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.
If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

At the date of this report, the company uses office space at 155 Otis Street, Northborough, Massachusetts 01532.

6) Officers, Directors, and Control Persons

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% of more of any class of the issuer's securities, as well as any officer, and any director of the company, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.

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 an investor 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 shareholders.

Name of Officer / Ditrector and Control Person	Affiliation with Company (e.g. Officer/Director/ Owner of more than 5%)	Residential Address (City / State Only)	Number of Shares Owned	Share Type/Class	Ownership Percentage of Class Outstanding	Note
Manish Patel	Director/ Owner of More than 5%	Boston, MA	5,000,000 235,661,826	Preferred Common	100% 32.97%	Held in the name of Aruna Holdings, LLC
Hemal Rathod	Oficer/Director/Owner of More than 5%	Boston, MA	5,000,000 235,661,826	Preferred Common	100% 32.97%	Held in the name of Aruna Holdings, LLC
Ryan Cunningham	Manager	Charleston, WV	40,000,000 15,725,877	Preferred Common	74.49% 2.20%	Individual
Michael Gavenchak	Officer	Palm Beach Gardens, Fl	17,500,000	RSU		Individual
William Devereux	Officer	Lighthouse Point, FL	17,500,000	RSU		Individual

7) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. 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, or banking activities;

None

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

None

4. The entry 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

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 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.

The Company is aware of a lawsuit filed, during June 2026, in the Circuit Court of West Virginia by Ryan E.M. Cunningham and Cunningham Energy LLC relating to an alleged oral agreement. The Company has not been served with the complaint. Based on the information currently available, the Company believes the claims are without merit and intends to defend the matter vigorously if and when service occurs, while pursuing all available legal remedies as appropriate. The Company's day-to-day operations remain unaffected.

8) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel
Name: Barry Grossman
Firm: Ellenoff Grossman & Schole
Address: 1345 Avenue of the Americas, 11th Floor
New York, NY 10105
Phone: (212) 370-1300
Email: bigrossman@egsllp.com

Accountant or Auditor
Name: Damien Pineda
Firm: Rose, Snyder & Jacobs LLP
Address: 15821 Ventura Blvd., Suite 490
Encino, CA 91436
Phone: (818) 461-0600
Email: dpineda@rsjcpa.com

Investor Relations Consultant
Name: Jonathan Paterson
Firm: Harbor Access LLC
Address: 263 Tresser Blvd
9th Floor
Stamford, CT 06901
Phone: (475) 477-9401
Email: Jonathan.Paterson@harbor-access.com

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

Name: None
Firm:
Address:
Phone:
Email:

9) Financial Statements

A. This Disclosure Statement was prepared by (name of individual):
Name: William Devereux
Title: Chief Financial Officer
Relationship to Issuer: Officer

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

☐ IFRS
☒ U.S. GAAP

C. The financial statements for this reporting period were prepared by (name of individual) :

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

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

Twenty plus years of finance experience.

Provide the following qualifying financial statements:

a. Audit letter, if audited;
b. Balance Sheet;
c. Statement of Income;
d. Statement of Cash Flows;
e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
f. 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.

SURYA OIL & GAS CORP.

BALANCE SHEET

	3/31/2026	3/31/2025
Assets:		
Current Assets		
Cash	$303,835	5,694
Accounts Receivables	$0	67,355
Prepaid expenses	$42,551	-
Total Current Assets	$346,386	73,049
Other Assets		
Cunningham Energy LLC	$43,199,990	19,620,000
Worldwide Diversified Holdings Inc	$0	9,000,000
Cunningham Mining Ltd	$0	100,000
HNR Acquisition Corp	$0	43,199,990
Rhino Energy Pty Ltd	$0	1,200,000
CE Energy Sponsors, LLC	$0	15,000
Total Assets	**43,546,376**	**73,208,039**
Liabilities:		
Current Liabilities		
Accounts Payable	$249,929	264,533
Short term loans from shareholder	$93,125	-
Contingent Liability	$2,070,446	-
Notes Payable	$785,000	-
Accrued Expense	$192,497	150,000
Total Current Liabilities	3,390,997	414,533
Long-term Liabilities		
Loan from American AFC/MP DP HJR	$1,275,000	-
Loan From HJR	$400,000	-
Total for Long-term Liabilities	1,675,000	-
Total for Liabilities	**5,065,997**	**414,533**
Stockholders' Equity		
Preferred Stock, par value .001 authorized 100,000,000 53,700,000 and 58,800,000 issued and outstanding	$53,700	76,000
Common Stock, par value .0001 authorized 500,000,000 714,871,532 and 537,371,532 issued and outstanding	$71,487	40,287
Additional Paid in Capital	$4,703,953	27,348,101
Retained Earnings*	$33,651,239	45,329,118
Total Stockholders' Equity	38,480,379	72,793,506
Total Liabilities and Stockholders' Equity	**43,546,376**	**73,208,039**

***Retained Earnings**

The retained earnings balance as of December 31, 2025, does not agree to the cumulative net income (loss) and dividend activity reported by the Company. Management identified a difference of approximately $5,574,034, which appears to relate to historical transactions recorded in prior quarters. Due to limited supporting documentation, the Company has not fully determined the source of the discrepancy. Management is continuing its review and will record any necessary adjustments when sufficient information becomes available.

Unaudited – Subject to Ongoing Management Review

SURYA OIL & GAS CORP.
INCOME STATEMENT

	Three Months 31-Mar-26	Three Months 31-Mar-25
Revenues		
Income	$ 0	$ 3,005,058
Other Income	0	912,432
Total Revenues	0	3,917,490
Cost of Services	0	1,202,023
Gross Margin	0	2,715,467
Operating Expenses		
Officer Compensation	421,410	30,000
General and Administrative	338,280	11,276
Other Expense		
Interest	39,671	22,075
Total Operating Expenses	799,362	63,351
Loss on assets write off	(799,362)	2,652,116
Profit / Loss Before Taxes	(799,362)	2,652,116

Unaudited – Subject to Ongoing Management Review

SURYA OIL & GAS CORP.
STATEMENT OF CASH FLOW

	Three months 3/31/2026	Three months 3/31/2025
OPERATING ACTIVITIES		
Net Income	(799,362)	2,652,116
Adjustments to reconcile		
Net Income to net cash provided by operations		
Accounts Receivables	-	(67,355)
Accounts Payable	3,450	(264,533)
Prepaid expense	(8,355)	-
Accrued expense	69,018	-
Net cash provided by Operating Activities	**(735,249)**	**2,320,228**
FINANCING ACTIVITIES		
Loans from shareholders	(5,250,000)	-
Loan from American AFC/MP DP HJR	925,000	-
Opening Balance Equity	-	(638,480)
Common Stock	-	40,787
Preferred Stock	-	(76,000)
Additional Paid in Capital	-	(1,641,358)
Management adjustment		
Net cash provided by Financing Activities	**(4,325,000)**	**(2,315,051)**
Net cash increase for period	(5,060,249)	5,177
Cash at beginning of period	5,364,084	517
Cash at end of period	303,835	5,694

SURYA OIL & GAS CORP.
STATEMENT OF STOCKHOLDERS' EQUITY

	Preferred Stock		Common Stock		Paid-in	Retained	Stockholders
	Shares	Amount	Shares	Amount	Capital	Earnings	Equity
Balance, December 31, 2024	**76,000,000**	**76,000**	**397,871,532**	**39,787**	**29,537,817**	**42,677,002**	**72,330,606**
Common stock issued		-	5,000,000	50	(2,189,716)		(2,189,666)
Preferred stock issued							-
Net Income				-		2,652,116	2,652,116
Balance, March 31, 2025	**76,000,000**	**76,000**	**402,871,532**	**39,837**	**27,348,101**	**45,329,118**	**72,793,056**
Balance, December 31, 2025	**58,800,000**	**$ 58,800**	**537,371,532**	**$ 53,737**	**$ 4,716,603**	**$ 34,450,600**	**$ 39,279,740**
Common stock issued			177,500,000	17,750	(17,750)		-
Preferred stock issued	(5,100,000)	(5,100)			5,100		-
Net Income						-799,362	(799,362)
Balance, March 31, 2026	**53,700,000**	**$ 53,700**	**714,871,532**	**$ 71,487**	**$ 4,703,953**	**$ 33,651,239**	**$ 38,480,379**

SURYA OIL & GAS CORP.
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

Worldwide Internet, Inc. (the "Company") was incorporated originally as August Resources IV, Inc. on September 1, 1998 in the State of Florida. In 2001 the Company changed its name to Eastern Frontier Corp. On March 30, 2006 the Company changed its domicile from Florida to Nevada and changed its name to Acellus Communications, Inc. On December 11, 2008 the Company changed its name to Worldwide Internet, Inc. and on the same date reversed its stock in the ratio of 1,000 to 1. On December 8, 2014 the company changed its name to Worldwide Diversified Holdings, Inc. Effective January 3, 2020 the company reversed its stock in the ratio of 50,000 to 1. On June 30, 2020 the company changed its name to Houston Natural Resources Corp. The company changed its name to Cunningham Natural Resources Corp effective November 11, 2024. The Company changed its name to Surya Oil & Gas Corp. on June 3, 2025.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company’s financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).The preparation of financial statements in conformity with accounting principles generally accepted 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 period. Actual results could differ from those estimates.

Current management is conducting an ongoing review of the Company's historical accounting records, supporting documentation, internal controls, asset balances, liability balances, revenue recognition, expense classifications, equity transactions, and related disclosures. Current management was appointed during 2025 and inherited substantially all historical accounting records and financial reporting information from prior management. The accompanying financial statements have been prepared based upon the books, records, and information available to management as of the date of filing.

Management's review remains ongoing, and additional information may become available that could result in revisions, reclassifications, adjustments, or restatements of amounts previously reported. Such changes could be material. Readers should consider these limitations and uncertainties when evaluating the accompanying financial statements and related disclosures.

Management has identified deficiencies in historical accounting records and financial reporting processes and is evaluating whether such deficiencies constitute one or more material weaknesses in internal control over financial reporting.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 period.

Cash equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Fair value of financial instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-3537") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America (U.S. GAAP) and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

Level 1 Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.
Level 2 Pricing inputs other than quoted prices in active markets in Level 1, which are either directly or indirectly observable as of the reporting date.
Level 3 Pricing inputs that are generally observable inputs and not corroborated by market data. The carrying amount of the Company's financial assets and liabilities, such as cash, prepaid expenses and accrued expenses approximate their fair value because of the short maturity of those instruments. The Company's notes payable approximate the fair value of such instruments based upon management's best estimate of interest rates that would be available to the Company for similar arrangements at December 31, 2025.

Equipment

Equipment is recorded at cost. Expenditures for major additions and betterments are capitalized. Maintenance and repairs are charged to operations as incurred. Depreciation of equipment is computed by the straight-line method (after taking into account their respective estimated residual values) over the assets estimated useful life of three (3) or seven (7) years. Upon sale or retirement of equipment, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in statements of operations.

Impairment of long-lived assets

The Company follows paragraph 360-10-05-4 of the FASB Accounting Standards Codification for its long-lived assets. The Company's long-lived assets, which includes computer equipment is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. The Company assesses the recoverability of its long-lived assets by comparing the projected undiscounted net cash flows associated with the related long-lived asset or group of long-lived assets over their remaining estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. If long-lived assets are determined to be recoverable, but the newly determined remaining estimated useful lives are shorter than originally estimated, the net book values of the long-lived assets are depreciated over the determined remaining estimated useful lives.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

Revenue recognition

The Company follows paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

The company provides advisory services to its portfolio companies as a percentage of the assets under management. It recognizes the revenue on a quarterly basis and accepts payment in the form of securities.

Income taxes

The Company follows Section 740-10-30 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the fiscal year in which 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 fiscal 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 Income and Comprehensive Income in the period that includes the enactment date.

The Company adopted section 740-10-25 of the FASB Accounting Standards that 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 740-1025, 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.

Net income (loss) per common share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing weighted average number of 18 net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. The weighted average number of common shares outstanding and potentially outstanding common shares assumes that the Company incorporated as of the beginning of the first period presented.

Cash flows reporting

The Company adopted paragraph 230-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method ("Indirect method") as defined by paragraph 230-10-45-25 of the FASB Accounting Standards Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the period pursuant to paragraph 830-230-45-1 of the FASB Accounting Standards Codification.

Subsequent events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued. Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company considers its financial statements issued when they are widely distributed to users, such as publishing them on OTCMarkets.com.

Recently issued accounting pronouncements

ASU 201006, Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements.
This ASU affects all entities that are required to make disclosures about recurring and nonrecurring fair value measurements under FASB ASC Topic 820, originally issued as FASB Statement No. 157, Fair Value Measurements. The ASU requires certain new disclosures and clarifies two existing disclosure requirements. The new disclosures and clarifications of existing disclosures are effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements. Those disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years.

ASU 2011-04, Fair Value Measurement (Topic 820) ± Amendments to Achieve Common Fair Value Measurement Disclosure Requirements in GAAP and IFRSs

This ASU supersedes most of the guidance in Topic 820, although many of the changes are clarifications of existing guidance or wording changes to align with IFRS 13. In addition, certain amendments in ASU 2011-04 change a particular principle or requirement for measuring fair value or disclosing information about fair value measurements. The amendments in ASU 2011-04 are effective for public entities for interim and annual periods beginning after December 15, 2011. The Company has an amount due it officers or the balance of loans and accrued compensation. Any advances and accrued salary is without interest.

NOTE 3 — GOING CONCERN

As reflected in the accompanying financial statements, the Company had a net income of $0, for the three months ending March 31, 2026, compared to a net income of $2,652,116 for the three months ending March 31, 2025.

While the Company is not operating and generating revenues, the Company's cash position may not be significant enough to support the Company's daily operations. Management intends to raise additional funds by way of a public or private offering. Management believes that the actions presently being taken to further implement its business plan and generate revenues provide the opportunity for the Company to continue as a going concern. While the Company believes in the viability of its strategy to generate revenues and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 4 - ACCOUNTS PAYABLE

The Company's current accounts payable, as of March 31, 2026, are $ 249,929. The accounts payable included payables to company service providers.

NOTE 5 - INVESTMENTS AND FINANCING

The company has $21,457,324 in Ludvik Holdings, Inc. assets and $8,600,000 in assets that were purchased for the issuance of Series C Preferred Shares and $3,250,000 in GCHI Green Company Holdings, Inc. ("GCHI") common, preferred shares and Notes. The company issued 10,000,000 shares of Series C Preferred Shares in exchange for additional assets effective August 3, 2019.

In December 2014, the company acquired an interest in Lemaro Investments from Venerable Capital Corporation for $300,000 consisting of a payment of $40,000 in cash and a note for $260,000. The company also paid additional $25,000 in expenses to Venerable Capital Corporation. The company was provided audited statements of Lemaro Investments by Mayer & Associates, LLP. The statements indicated Lemaro Investments total capital and net worth of $22,917,782 and total income of $13,003,728 for the period ended November 30, 2014. As of December 31, 2014 the company recorded the investment at cost of $300,000. The company also received a commitment for $2,400,000 in financing subject to certain terms and conditions.

Venerable Capital Corporation has subsequently exercised its option under the Stock Purchase Agreement to exchange the assets back for the 26,000,000 Series C Preferred Shares and subsequently the assets are no longer included in the investments. The company is working on replacing the financing commitment that it previously received from Venerable Capital Corporation.

On March 27, 2020 the company entered into an agreement to acquire 100% of the outstanding common shares of Houston Natural Resources, Inc ("HNRI"). The transaction provided for agreements for the payment of $25,000 in addition to the issuance of 9,042,333 common shares at the closing bid price of $2.00 per share and the issuance of 4,000,000 Series D preferred shares. The company has issued the common and preferred shares as part of the transaction. There has not been a change of control as the voting control remains the same.

In December 2020, HNRI formed HNRAC Sponsors. LLC (“HNRAC”). HNRAC formed HNR Acquisition Corp., a Special Purpose Acquisition Corporation (“HNRA”). In January 2021, HNRA filed a S-1 Registration for $100,000,000 and listing on the NYSE. On February 17, 2022 HNRA closed its initial public offering listing on the NYSE with aggregate proceeds of $86,250,000 including the underwriters exercising their option. The HNRA initial public offering of $75,000,000, consisting of 7,500,000 units at $10.00 per unit on the NYSE American (“NYSE American”) and trades under the ticker symbol “HNRAU”. The HNRA underwriter purchased an additional 1,125,000 units at the initial public offering price for an additional $11,250,000 and a total of $86,250,000, prior to deducting underwriting discounts, commissions, and other offering expenses. According to the HNRA registration statement HNRAC Sponsors, LLC owns 359,375 HNRA common shares.

HNRA is a newly organized blank check company formed for the purpose of effecting a merger, capital stock exchange, asset acquisition, stock purchase, reorganization, or similar business combination with one or more businesses. While HNRA may pursue an initial business combination target in any business or industry, it intends to focus on assets used in exploring, developing, producing, transporting, storing, gathering, processing, fractionating, refining, distributing, or marketing of natural gas, natural gas liquids, crude oil or refined products in North America. EF Hutton, division of Benchmark Investments, LLC, is acting as the sole book running manager for the offering.

The units have been listed on the NYSE American (“NYSE American”) and began trading on February 11, 2022, under the ticker symbol “HNRAU”. HNRA closed its initial public offering of 7,500,000 units at $10.00 per unit Each unit consists of one share of common stock and one warrant entitling the holder thereof to purchase three-fourths (3/4) of one share of common stock at a price of $11.50 per share. Only whole warrants are exercisable. The underwriters exercised their over-allotment option in full for an additional 1,125,000 units, which closed at the time of the closing of the Offering. As a result, the aggregate gross proceeds of the Offering, including the over-allotment, are $86,250,000, prior to deducting underwriting discounts, commissions, and other Offering expenses. The units have been listed on the NYSE American (“NYSE American”) and began trading on February 11, 2022, under the ticker symbol “HNRAU”. The securities comprising the units have begun separate trading, the shares of common stock and warrants are now listed on NYSE American under the symbols “HNRA” and “HNRAW”, respectively.

On December 27, 2022, HNR Acquisition Corp, a Delaware corporation (the “Company”), entered into a membership interest purchase agreement (the “MIPA”) with CIC Pogo LP, a Delaware limited partnership, DenCo Resources, LLC, a Texas limited liability company, Pogo Resources Management, LLC, a Texas limited liability company, 4400 Holdings, LLC, a Texas limited liability company and, solely with respect to Section 7.20 of the MIPA, HNRAC Sponsors LLC, a Delaware limited liability company (”Pogo”) for a purchase price of $120 million. Pogo acquires, develops, and exploits oil and gas assets in Texas' Permian Basin. On February 5, 2023, HNRA received notice from HNRAC Sponsors LLC (the “Sponsor”) of its intention to extend the period of time by which the Company must complete its initial business combination from February 15, 2023 to May 15, 2023. The Company also announced that, on February 8, 2023, in accordance with the Company’s Certificate of Incorporation, the Sponsor’s designee has timely deposited into trust account an aggregate of $86,250,000, representing $0.10 per public share of the Company, in order to effect such extension.

On January 27, 2023, Houston Natural Resources Corp (“HNRC”) made an investment in HNR Acquisition Corp (“HNRA”) through the purchase of a Promissory Note in the Principal Amount of $100,000 to be used by HNRA solely for working capital purposes until the closing of that certain Membership Interest Purchase Agreement (the “MIPA”), dated December 27, 2022, by and among the Company, CIC Pogo LP, a Delaware limited partnership, DenCo Resources, LLC, a Texas limited liability company, Pogo Resources Management, LLC, a Texas limited liability company, 4400 Holdings, LLC, a Texas limited liability company, and, solely with respect to Section 7.20 of the MIPA, HNRAC Sponsors LLC, a Delaware limited liability company. In additional consideration HNRA granted to HNRC a warrant to purchase 100,000 shares of the Company's common stock (“Warrant Shares”), with 75,000 Warrant Shares vesting on the closing date of the MIPA. All Warrant Shares have an exercise price of $11.50 (“Exercise Price”) and are exercisable for a term of five years. The company has changed its name to EON Resources, Inc (“NYSE:EONR”)

The company has formed Worldwide Diversified Holdings, Inc., in the State of Delaware, (“Worldwide DE”) to exchange the current assets for common shares of Worldwide DE. The company would then have two wholly owned subsidiaries. On December 5, 2022, the company filed the corporate action with FINRA for review. The FINRA review has been completed and the Spin-Off is effective for shareholders of record April 28, 2023 with a payable date of May 28, 2023. The company’s spin off was completed and the company has retained a 17% interest in Worldwide Diversified Holdings, Inc and the balance sheet reflects the reduction in the assets from the spin off. Worldwide DE has applied for a listing on OTC Markets and is currently getting a Form 211 filed to commence trading.

The company has formed Worldwide Energy, Inc., in the State of Delaware as a special purpose vehicle to acquire additional energy assets. It continues to evaluate potential energy transactions. The company entered into an agreement with an escrow agent between certain shareholders to exchange 10,700,00 Series B Preferred Stock, 10,000,000 Series C Preferred Stock and 4,000,000 Series D Preferred Stock for Houston Natural Resources, Inc (“HNRI”). On August 2, 2023, the agreement was completed.

On September 17, 2022 the company entered into an agreement with Ryan Cunningham to acquire a 9% interest in Cunningham Energy LLC for the payment of $20,000, the issuance of 3,000,000 common shares and 3,000,000 Series B Preferred shares. On December 7, 2022, the company entered into an agreement with Ryan Cunningham to acquire an additional 0.9% interest in Cunningham Energy LLC for the issuance of 3,000,000 common shares The company has a letter of intent to acquire up to an additional 90.1% interest in Cunningham Energy, LLC for a total of a 100% interest, on or before June 30, 2023. On July 7, 2023 the company acquired the remaining 90.1% ownership interest in exchange for 34,000,000 shares of Series B Preferred Stock, 20,000,000 shares of Series C Preferred Stock and 4,000,000 common shares.

The company acquired a 40% interest in Rhino Energy Pty Ltd for the issuance of 1,000,000 shares of Series B Preferred and 3,000,000 common shares. It was effective April 18, 2023.

On September 11, 2023 the company acquired a 9% interest in Cunningham Mining Ltd for the issuance of 9,000,000 shares of Series C preferred stock. Cunningham Mining Ltd announced that its Nugget Trap Gold Token (RWA Token) (NGTG + NGTG$$) is now listed on more than five different exchanges, including a new listing on BitMart (www.bitmart.com). BitMart Exchange is a global digital assets trading platform with over 2.2 million users worldwide, daily trading volume of more than $4 Billion and is one of the top ten exchanges. This innovative initiative aims to revolutionize the mining sector by enhancing transparency, efficiency, and digital engagement across the industry. Designed as a utility token, NGTG enables streamlined operations, loyalty rewards, and greater accessibility to digital mining tools for stakeholders. The company has divested the interest in Cunningham Mining Ltd as part of the transaction with Aruna Holdings, LLC.

Management has been advised that Cunningham Energy LLC may have liabilities totaling approximately $8 million. Management has accrued approximately $2 million of such obligations in the accompanying financial statements based on its current assessment of the Company's potential exposure and expected responsibility for such liabilities. Management is continuing to evaluate the nature and amount of these obligations, as well as their impact, if any, on the carrying value of the Company's investment in Cunningham Energy LLC. No adjustment to the carrying value of the investment has been recorded as of December 31, 2025 pending completion of management's review.

The company entered into a 3-year $10M line of credit agreement with Aruna Holdings LLC on January 1, 2026. Funds are borrowed at 7.5% payable semi-annually in arrears.

The Company's investments reflected on the balance sheet consist primarily of interests in Cunningham Energy LLC. Management is currently reviewing the carrying values and supporting documentation related to this investment.

NOTE 6– COMMITMENTS & CONTINGENCIES

Rent

The company uses office space located at 155 Otis Street, Northborough, Massachusetts 01532.

NOTE 7 – RELATED PARTY TRANSACTIONS

Accrued expenses

The Company had accrued interest $39,671 for the three months ending March 31, 2026 for the loans from shareholders and others.

Notes Payable

The company has previously reported notes payable. The company is no longer reporting certain outstanding Promissory Notes as liabilities as the maturity dates are more than the five-year statute of limitations. The Company's current Convertible Notes Payable, as of March 31, 2026 is $785,000.

The company entered into a 3-year $10M line of credit agreement with Aruna Holdings LLC on January 1, 2026. Funds are borrowed at 7.5% payable semi-annually in arrears.

Contingent Liability

On June 28, 2024 The U.S. Environmental Protection Agency Mid-Atlantic Region (EPA) reached a settlement with Cunningham Energy, LLC (Cunningham) and its parent, Houston Natural Resources Corp (HNRC), resolving alleged violations of the Clean Air Act (CAA) and the West Virginia State Implementation Plan associated with two Cunningham oil and gas well pads located at Shelton Road in Bomont, West Virginia. The final order requires Cunningham to pay a $764,274 penalty, including interest, for these violations. The payments are guaranteed by HNRC. The initial payment has been made in July 2024 with the balance to be paid on or before December 28, 2024. The amount now due is $749,419.33 plus any accrued interest. The Company is currently reviewing the amount and classification of the remaining obligation and may adjust the recorded liability in future reporting periods.

NOTE 8 – STOCKHOLDERS EQUITY

In 2010 the Company issued 198,085,700 shares of stock. Of this issuance 185,092,166 was issued to its officers as founder shares valued at par. The remaining shares for services of 8,500,000 were valued at the prevailing market rate of the stock which was $0.10. Shares for services expense was recorded as $1,086,662, shown on the statement of operations for 2010. Additionally, in 2014, there were 493,534 shares issued for cash of $204,000. As the issuance of shares in 2010 for cash was done at rates lower than the prevailing market rate of the price of the stock the Company recognized a finance cost in 2010 of $309,677. This amount is included in the other expense amount as shown on the statement of operations.

In 2011 the Company issued 11,004,200 shares of stock of which 10,000,000 was issued for services valued at market and shown on the statement of operations as stock for services expense, and 1,004,200 shares for cash of $30,000. The financing charge in 2011 on stock issued for cash below market was $72,920.

In the twelve months of 2012, the Company issued 14,957,834 shares of stock. Of this issuance 14,907,834 were issued to its officers as founder shares valued at par and the amount thereof expensed. The remaining shares were issued for par value.

In the period ending December 31, 2013, the company issued 154,125,870 shares at a value of $0.10c per share as a deposit pursuant to a letter of intent. The company also issued 1,000,000 shares of common stock for legal and advisory services provided to the company. The company also issued 440,000 common shares for cash at $0.05c per share pursuant to the terms of convertible notes. The company subsequently issued 186,500,000 common shares for cash at $0.001.

In the period ending December 31, 2014, the Company issued 1,098,666,749 shares for cash, debt conversion and services.

In the period ending December 31, 2015, the Company issued 1,850,000,000 shares for cash, debt conversion and services.

In the period ending December 31, 2016, the Company issued 1,992,545,274 shares for cash, debt conversion and services.

In the period ending December 31, 2017, the Company issued 230,000,000 shares for debt conversion and services.

In the period ending December 31, 2018, the Company issued no new shares conversion or services.

In the period ending December 31, 2019, the Company issued 10,000,000 Series C Preferred Shares for assets.

In the period ending March 31, 2020, the Company issued 60,000 Common Shares for the conversion of Series B shares.

In the period ending June 30, 2020, the Company issued 12,421,285 Common Shares for assets and conversion of Series B shares.

In the period ending June 30, 2020, the Company issued 26,500,000 Preferred Shares for cash and transfer of assets.

In the period ending September 30, 2020, the Company issued no new shares conversion or services.

In the period ending December 31,2020, the Company issued 2,617,704 new shares for conversion.

In the period ending March 31, 2021, the Company issued 200,000 for debt payment.

In the period ending September 30,2021 the Company issued 3,000,000 shares for the conversion of Series B shares.

In the period ending December 31,2021 the Company issued 3,000,000 shares for the conversion of Series B shares.

In the period ending March 31,2022 the Company issued 3,000,000 shares for the conversion of Series B shares.

In the period ending June 30, 2022 the Company issued 6,000,000 shares for the conversion of Series B shares.

In the period ending September 30, 2022 the Company issued 5,708,172 shares for accrued Series B dividends.

In the period ending September 30, 2022 the Company issued 3,000,000 common shares for the acquisition of assets.

In the period ending September 30, 2022 the Company issued 3,000,000 Series B preferred shares for the acquisition of assets.

In the period ending December 31, 2022 the Company issued 6,000,000 common shares for the acquisition of assets.

In the period ending December 31, 2022 the Company issued 3,000,000 Series B preferred shares for the acquisition of assets.

In the period ending March 31, 2023 the Company issued 6,500,000 shares for the conversion of Series C preferred shares for the acquisition of assets.

In the period ending June 30, 2023 the Company issued 38,100,000 common shares for the conversion of Series C preferred shares for the acquisition of assets.

In the period ending June 30, 2023 the Company cancelled and converted 31,629,950 preferred shares for the acquisition of assets.

In the period ending September 30, 2023 the company issued 20,333,335 common shares for the conversion of preferred stock and 56,800,00 preferred shares for the acquisition of assets.

In the period ending December 31, 2023, the company issued 63,333,334 common shares for the conversion of preferred stock and acquisitions and 1,925,000 preferred shares for asset acquisitions.

In the period ending March 31, 2024, the company issued 60,000,000 common shares for the conversion of preferred stock and 52,741,764 common shares for lease assignment.

In the period ending June 30, 2024, the company issued 35,000,000 common shares for the conversion of preferred stock and acquisition of assets.

In the period ending December 31, 2024, the company issued 42,000,000 common shares for the conversion of preferred stock and acquisition of assets.

In the period ending December 31, 2024, the company issued 8,375,00 and cancelled 400,000 preferred shares for the conversion of preferred stock and acquisition of assets.

In the period ending March 31, 2025, the company issued 5,000,000 shares for the conversion of preferred stock.

In the period ending June 30, 2025, the company issued 92,500,000 shares for the conversion of preferred stock and 12,000,000 shares for acquisition of assets.

In the period ending September 30, 2025, the company issued 30,000,000 shares for the conversion of preferred stock.

In the period ending March 31, 2026, the company issued 177,500,000 shares for the conversion of preferred stock.

NOTE 9 – INCOME TAX

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.

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards for Federal Income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carry forwards may be limited as to its use in future years.

NOTE 10 – SUBSEQUENT EVENTS

As of March 31, 2026, Surya Oil & Gas Corp. owned an equity interest in Cunningham Energy LLC. The Company was advised during November 2025 that Cunningham Energy LLC may have liabilities in excess of $8 million. The Company does not believe these liabilities are obligations of Surya Oil & Gas Corp. and is continuing to evaluate the nature of such liabilities and any potential impact on the Company's financial statements. Management is evaluating the impact, if any, that liabilities associated with Cunningham Energy LLC may have on the carrying value of the Company's investment. No adjustment has been recorded as of March 31, 2026 pending completion of management's review.

The Company is aware of a lawsuit filed, during June 2026, in the Circuit Court of West Virginia by Ryan E.M. Cunningham and Cunningham Energy LLC relating to an alleged oral agreement. The Company has not been served with the complaint. Based on the information currently available, the Company believes the claims are without merit and intends to defend the matter vigorously if and when service occurs, while pursuing all available legal remedies as appropriate. The Company's day-to-day operations remain unaffected.

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:

Principal Executive Officer:

I, Hemal Rathod certify that:

1. I have reviewed this Annual Disclosure Statement for the period ending March 31, 2026, of Surya Oil & Gas Corp;

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.

March 31, 2026
/s/ Hemal Rathod
Chief Executive Officer

Principal Financial Officer:

I, William Devereux certify that:

1. I have reviewed this Annual Disclosure Statement for the period ending March 31, 2026 of Surya Oil & Gas Corp;

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.

March 31, 2026
/s/ William Devereux
Chief Financial Officer