

Maison Luxe, Inc.
11 Imam Haron Rd. Brookside Office Park
Claremont, Cape Town, South Africa 7708

551-486-3980

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

638,086,409 shares of common stock as of March 31, 2026 *(Current Reporting Period Date or More Recent Date)*

480,086,409 shares of common stock as of December 31, 2026 *(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 Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

⁴ “Change in Control” shall mean any events resulting in:

- (i) Any “person” (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the “beneficial owner” (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company’s then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company’s assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

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

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

In May 2020, the Company acquired all the assets of Maison Luxe, LLC, a Delaware limited liability company. Maison Luxe, Inc, (the “Company”) was incorporated in the State of Nevada on June 20, 2002, under the name MK Automotive, Inc. In February 2017, the Company acquired all the outstanding capital stock of Clikia Corp., a Louisiana corporation. In March 2017, the Company changed its corporate name to “Clikia Corp.” In May 2020, the Company acquired all the assets of Maison Luxe, LLC, a Delaware limited liability company.

Current State and Date of Incorporation or Registration: State of Nevada, June 20, 2002

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

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

In May 2020, the Company acquired all the assets of Maison Luxe, LLC, a Delaware limited liability company. Maison Luxe, Inc, (the “Company”) was incorporated in the State of Nevada on June 20, 2002, under the name MK Automotive, Inc. In February 2017, the Company acquired all the outstanding capital stock of Clikia Corp., a Louisiana corporation. In March 2017, the Company changed its corporate name to “Clikia Corp.” In May 2020, the Company acquired all the assets of Maison Luxe, LLC, a Delaware limited liability company.

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

None

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

On April 9, 2026, Anil Idnani entered into a Stock Purchase Agreement with Capitoline Ventures II LLC whereby Mr. Idnani sold Two Million (2,000,000) shares of Series A Preferred Stock and Fifty Million (50,000,000) shares of Company common stock to Capitoline Ventures II LLC in exchange for a purchase price of \$20,000 resulting in a change of control. Capitoline Ventures II LLC is controlled by Robert Roever.

Address of the issuer’s principal executive office:

**11 Imam Haron Rd. Brookside Office Park
Claremont, Cape Town, South Africa 7708**

Address of the issuer’s principal place of business:

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

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

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

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer Co.
Phone: (800) 785-7782
Email: luke@pacificstocktransfer.com
Address: 6725 Via Austi Parkway, Suite 300, Las Vegas, Nevada 89119

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	MASN	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	56066P107	
Par or stated value:	.00001	
Total shares authorized:	1,700,000,000	<u>as of date: March 31,2026</u>
Total shares outstanding:	638,086,409	<u>as of date: March 31,2026</u>
Total number of shareholders of record:	84	<u>as of date: March 31,2026</u>

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

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

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	Series A Preferred	
Par or stated value:	\$.00001	
Total shares authorized:	5,000,000	<u>as of date: March 31,2026</u>
Total shares outstanding:	2,000,000	<u>as of date: March 31,2026</u>
Total number of shareholders of record:	1	<u>as of date: March 31,2026</u>

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

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 Stock

General. The holders of our common stock currently have (a) equal ratable rights to dividends from funds legally available therefore, when, as and if declared by our Board of Directors; (b) are entitled to share ratably in all of our assets available for distribution to holders of common stock upon liquidation, dissolution or winding up of the affairs of our company; (c) do not have preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights applicable thereto; and (d) are entitled to one non-cumulative vote per share on all matters on which shareholders may vote. Our Bylaws provide that, at all meetings of the shareholders for the election of directors, a plurality of the votes cast shall be sufficient to elect. On all other matters, except as otherwise required by Nevada law or our Articles of Incorporation, as amended, a majority of the votes cast at a meeting of the shareholders shall be necessary to authorize any corporate action to be taken by vote of the shareholders.

Non-cumulative Voting. Holders of shares of our common stock do not have cumulative voting rights, which means that the holders of more than 50% of the outstanding shares, voting for the election of directors, can elect all of the directors to be elected, if they so choose, and, in such event, the holders of the remaining shares will not be able to elect any of our directors.

Pre-emptive Rights. As of the date of this Offering Circular, no holder of any shares of our common stock or Series A Super Voting Preferred Stock has pre-emptive or preferential rights to acquire or subscribe for any unissued shares of any class of our capital stock not disclosed herein.

Dividend Policy. We have never declared or paid any dividends on our common stock. We currently intend to retain future earnings, if any, to finance the expansion of our business. As a result, we do not anticipate paying any cash dividends in the foreseeable future.

Shareholder Meetings. Our bylaws provide that special meetings of shareholders may be called only by our Board of Directors, the chairman of the board, or our president, or as otherwise provided under Nevada law.

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

Series A Super Voting Preferred Stock

Voting. Holders of the Series A Super Voting Preferred Stock (the Series A Preferred Stock) have 500 times that number of votes on all matters submitted to the shareholders that each shareholder of our common stock is entitled to vote at each meeting of shareholders with respect to all matters presented to the shareholders for their action or consideration. Holders of the Series A Preferred Stock shall vote together with the holders of our common stock as a single class.

Dividends. Holders of Series A Preferred Stock shall not be entitled to receive dividends paid on our common stock. Dividends paid to holders of the Series A Preferred Stock are at the discretion of our Board of Directors.

Liquidation Preference. Upon the liquidation, dissolution and winding up of our company, whether voluntary or involuntary, holders of the Series A Preferred Stock are not entitled to receive any of our assets.

No Conversion. The shares of Series A Preferred Stock are not convertible into shares of our common

stock.

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.

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 for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding <u>Opening Balance</u> : Date <u>03/31/24</u> Common: <u>248,586,409</u> Preferred: <u>2,000,000</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
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. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
August 20, 2024	New Issuance	24,000,000	Common	\$21,600	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
September 25, 2024	New Issuance	27,000,000	Common	\$16,200	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)

September 30, 2024	New Issuance	29,500,000	Common	\$17,700	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
October 08, 2024	New Issuance	32,500,000	Common	\$13,000	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
October 18, 2024	New Issuance	36,000,000	Common	\$14,400	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
October 27, 2024	New Issuance	39,000,000	Common	\$15,600	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
November 03, 2024	New Issuance	43,500,000	Common	\$17,400	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
March 12, 2026	New Issuance	48,000,000	Common	\$12,000	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
March 18, 2026	New Issuance	52,000,000	Common	\$13,000	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
March 20, 2026	New Issuance	58,000,000	Common	\$14,500	Yes	A2G, LLC (Alexander Benz)	Note Conversion	Free-Trading	4(a)(1)
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date <u>03/31/26</u> Common: <u>638,086,409</u> Preferred: <u>2,000,000</u>									

Example: A company with a fiscal year end of December 31st 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

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

N/A

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ¹	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
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¹ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this

				instrument to shares)				
January 8 th 2021 (1) and (2)	\$150,000	\$81,833	January 8 th 2022	The total number of shares due shall equal the Conversion Amount divided by the Conversion Price. Conversion Price shall equal 50% of the lowest Trading Price during the valuation period.	231,500,000	272,776,667	A2G, LLC. – Alexander Benz	Convertible Note
May 4 th , 2021 (1) and (2)	\$200,000	\$312,877	May 4 th , 2022	The total number of shares due shall equal the Conversion Amount divided by the Conversion Price. Conversion Price shall equal 50% of the lowest Trading Price during the valuation period.	0	1,042,923,333	A2G, LLC. – Alexander Benz	Convertible Note
Total Outstanding Balance:		394,710	Total Shares:		389,500,000	1,315,700,000		

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

1. On April 1, 2026, GB2 Partners, Inc. purchased both the January 8, 2021, note and the May 4, 2021 note from A2G, LLC.
2. On April 15, 2026, the company entered into a convertible note agreement with GB2 Partners, Inc. in the amount of \$404,736.00 with a 10% interest. This note combines both notes from January 8, 2021, and May 4, 2021.

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

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

Through the time of the Company's change in control, it was offering highly desired luxury retail consumer items that are responsibly-sourced and affordable to the end customer. Because of the dynamics and structure with the luxury retail industry, customers who desire luxury items are unable to avail themselves of such items, due to the unreliable nature of sellers and exorbitant prices. It is this void in the marketplace that Mr. Idnani, the Company's CEO, prior to the change in control, identified as a business opportunity and established the Maison Luxe Business to provide customers with the experience of purchasing luxury items as a standard. Mr. Idnani's

calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

vision for Maison Luxe comes from his vast background in the luxury trade through his involvement in his family-owned and operated travel retail businesses, which were established over 30 years ago. As part of his responsibilities, Mr. Idnani developed an expertise in fine timepieces and jewelry, developing relationships with store fronts in duty-free ports in areas, such as Alaska and the U.S. Virgin Islands. In order to stay current with the brands and consumer needs, Mr. Idnani will continue to attend trade shows, both abroad and domestic, to develop additional knowledge and industry relationships with many of the most prestigious luxury brands available.

The business known as “Maison Luxe” was founded in January 2020, with the vision of becoming an industry leader in luxury retail. Maison Luxe focuses its efforts primarily within the fine time pieces and jewelry segments both on a wholesale and B2C (business-to-consumer) basis.

The Maison Luxe Business currently exploits three primary sales channels through which it sells its luxury retail items: (1) private client direct sales; (2) sales to wholesalers; and (3) sales to retail stores. Future sales efforts will remain reliant upon such sales channels, with an expanding presence in available social media sales channels and a more robust e-commerce sales channel through the Maison Luxe website.

Maison Luxe has been able to achieve relatively high volume and transactional sales due, in large measure, to its relationships with vendors, private clients and wholesalers. In addition, Maison Luxe has taken steps necessary to establishing an e-commerce platform through its website. It is expected that such e-commerce platform, in its fully functional format, will be ready to launch during the third quarter of 2020.

Maison Luxe only sources its items from reputable vendors that are well known to Mr. Idnani. Mr. Idnani chooses to stock items that are only in high demand and valuable with potential market appreciation. Maison Luxe aims to provide a quality experience to its customers, by always keeping inventory up to date and with a well-curated, post-sale process. Through its high-quality customer service efforts, customers are able address questions or concerns with purchased products or to inquire of product availability. Maison Luxe is not sponsored by, associated with or affiliated with any of its advertised brands or their subsidiaries.

Since the change of control, the Company provides AI-supported marketing, digital communications, social media management, content creation, analytics, and investor relations services to public companies and growth-oriented businesses. Maison Luxe seeks to expand its service capabilities, develop recurring revenue opportunities, and create long-term shareholder value through strategic partnerships, acquisitions, and disciplined corporate development.

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

C. Describe the issuers’ principal products or services.

Since the change of control, the Company provides AI-supported marketing, digital communications, social media management, content creation, analytics, and investor relations services to public companies and growth-oriented businesses. Maison Luxe seeks to expand its service capabilities, develop recurring revenue opportunities, and create long-term shareholder value through strategic partnerships, acquisitions, and disciplined corporate development.

Previously, the Maison Luxe Business exploited three primary sales channels through which it sells its luxury retail items: (1) private client direct sales; (2) sales to wholesalers; and (3) sales to retail stores. Future sales efforts will remain reliant upon such sales channels, with an expanding presence in available social media sales channels and a more robust e-commerce sales channel through the Maison Luxe website.

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

Our controlling shareholder provides the Company with the office space required for our current operations at no charge. Our business office is located at 11 Imam Haron Rd. Brookside Office Park Claremont, Cape Town, South Africa 7708. We do not own any real property.

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

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Anil Idnani (1)	Officer/Director/Owner	1 Bridge Plaza North Suite 2 Fort Lee, NJ 07024	53,045,699	Common	11.05%	3,000,000 of these shares are currently owned by Maison Luxe, LLC, a Delaware limited liability company 100% owned by Mr. Idnani.
Anil Idnani (1)	Officer/Director/Owner	1 Bridge Plaza North Suite 2 Fort Lee, NJ 07024	2,000,000	Series A Super Voting Preferred Stock	100%	
John Cormier (2)	Director	Miami, FL 33131	156,250	Common	.0032%	
Raj Idnani (3)	5% Holder/ Employee	New York, New York 10016	25,000,000	Common	5.2%	

- (1) On April 9, 2026, Anil Idnani entered into a Stock Purchase Agreement with Capitoline Ventures II LLC whereby Mr. Idnani sold Two Million (2,000,000) shares of Series A Preferred Stock and Fifty Million (50,000,000) shares of Company common stock to Capitoline Ventures II LLC in exchange for a purchase price of \$20,000 resulting in a change of control. Capitoline Ventures II LLC is controlled by Robert Roever. As a result, Mr. Idnani resigned from all company officer and director positions and Robert Roever was appointed as Director of the Company.
- (2) On April 9, 2026, John Cormier resigned as Director of the Company.
- (3) On April 9, 2026, Raj Idnani entered into a stock purchase agreement with Capitoline Ventures II LLC whereby Raj Idnani sold Twenty-Five Million (25,000,000) shares Company common stock to Capitoline Ventures II LLC in exchange for a purchase price of \$5,000.
- (4) On May 20, 2026, Robert Roever was appointed as President, Secretary, and Treasurer of the Company. On July 21, 2026, her resigned as president and Stefan Majkic was appointed CEO.
- (5) On June 17, 2026, the Company issued 69,424,439 shares of common stock to GB2 PARTNERS INC as part of note conversion. As a result, GB2 Partners, Inc. now owns 9.008% of the company's issued and outstanding common stock. GB2 Partners, Inc. is controlled by Robert Roever.

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);

None

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

None

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

None

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

None

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

None

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

None

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

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

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

Name:	<u>Marchello Beriy, Esq.</u> <u>Jonathan D. Leinwand, P.A.</u>
Address 1:	<u>18305 Biscayne Blvd, Suite 200</u>
Address 2:	<u>Aventura FL, 33160</u>
Phone:	<u>954-903-7856</u>
Email:	<u>mberiy@jdlpa.com</u>

Accountant or Auditor

Name:	<u>Allan Smethers</u>
Firm:	<u>LKS & Associates</u>
Address 1:	<u>20562 Jupiter Ave</u>
Address 2:	<u>Lakeville, MN 55044</u>
Phone:	<u>612-360-1488</u>

Email: LKSandassociates@gmail.com

Investor Relations

Name:

Firm:

Address 1:

Address 2:

Phone:

Email:

All other means of Investor Communication:

X (Twitter): @MaisonLuxelnc

Discord:

LinkedIn

Facebook: facebook.com/maisonluxeny

[Other] Instagram.com/maisonluxeny

Other Service Providers

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

Name:

Firm:

Nature of Services:

Address 1:

Address 2:

Phone:

Email:

9) Disclosure & Financial Information

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

Name: **Robert Roever**

Title: **Director**

Relationship to Issuer: **Director**

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: **Allan Smethers**
Title: **Accountant**
Relationship to Issuer: **None**

Describe the qualifications of the person or persons who prepared the financial statements:² Allan D. Smethers has been preparing financial statements and tax returns for both public and private companies for over thirty years.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

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

² The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

Maison Luxe, Inc and Subsidiary

Balance Sheet

March 31, 2026 and 2025

	<u>2026</u>	<u>2025</u>
<u>ASSETS</u>		
Current Assets		
Cash	\$ 1,120	(92)
Accounts receivable - net	535,003	658,463
Inventory	<u>347,808</u>	<u>731,439</u>
Total Current Assets	883,931	1,389,810
Other Assets		
Investment - related parties	<u>0</u>	<u>200,000</u>
TOTAL ASSETS	\$ <u>883,931</u>	\$ <u>1,589,810</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</u>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 315,070	\$ 1,110,133
Accounts payable and accrued expenses - related parties	0	139,345
Short-term notes payable	<u>5,500</u>	<u>608,999</u>
Total Current Liabilities	320,570	1,858,477
Convertible notes payable	289,506	308,306
Long-term debt	<u>0</u>	<u>612,000</u>
Total Liabilities	610,076	2,778,783
Stockholders' (Deficit)		
Preferred stock, \$0.00001 par value		
5,000,000 shares authorized; 2,000,000 issued		
and outstanding s respectively	20	20
Common stock, \$0.00001 par value;		
500,000,000 shares authorized; issued and		
outstanding 638,086,409 and		
480,086,409 shares respectively	6,381	4,801
Additional paid in capital	9,006,022	8,968,102
Accumulated (Deficit)	<u>(8,738,568)</u>	<u>(10,161,896)</u>
Total Stockholders' (Deficit)	<u>273,855</u>	<u>(1,188,973)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIT)	\$ <u>883,931</u>	\$ <u>1,589,810</u>

Maison Luxe, Inc and Subsidiary

Statement of Operations
For the years ended March 31, 2026 and 2025

	2026	2025
Revenue	\$ 6,072,341	\$ 4,800,907
Cost of goods sold	4,819,706	3,842,069
Gross profit	1,252,635	958,838
General & administrative expenses	615,565	796,102
(Loss) From Operations	637,070	162,736
Other Income and (Expense)		
Interest expense	(30,397)	(65,800)
Gain on debt extinguishment	816,655	0
Total Other Income and (Expense)	786,258	(65,800)
Net Income (Loss)	\$ 1,423,328	\$ 96,936
Earning per share - basic and diluted	\$ 0.0027393	\$ 0.0002191
Weighted Average Shares Outstanding	519,586,409	442,336,409

Maison Luxe, Inc and Subsidiary
Statement of Stockholders' Equity

March 31, 2020 through March 31, 2026

	Preferred Series C Stock		Common Stock		Common Stock Issuable		Additional	Accumulated	Total
	Shares	Amount	Shares	Amount	Shares	Amount	Paid-in Capital	Equity (Deficit)	Stockholders' Equity
Balance March 31, 2020	2,000,000	20	156,273	2	0	0	2,738,973	261,009	3,000,004
Shares issued for conversion			300,000	3			12		15
Shares issued for acquisition			3,602,001	30			(30)		0
Shares issued for cash			3,602,001	36			501,457		501,493
Shares issued to adjust for reverse split			1,629						0
Loss for year ended March 31, 2021								(3,229,809)	(3,229,809)
Balance March 31, 2021	2,000,000	20	7,059,903	71	0	0	3,240,412	(2,968,800)	271,703
Contributed capital - related party							235,000		235,000
Shares issued for cash			701,000	7			525,743		525,750
Shares issued for services			80,000		312,500	4	270,890		270,894
Loss for year ended March 31, 2022								(2,300,774)	(2,300,774)
Balance March 31, 2022	2,000,000	20	7,840,903	78	312,500	4	4,272,045	(5,269,574)	(997,427)

Shares issued for cash			65,000,000	650			369,350		370,000
Shares issued for services			12,013,006	120			509,945		510,065
Shares issued for services related parties			75,000,000	750			3,749,250		3,750,000
Issuance of stock issuable			312,500	4	(312,500)	(4)			0
Loss for year ended March 31, 2023								(6,661,261)	(6,661,261)
Balance March 31, 2023	2,000,000	20	160,166,409	1,602	0	0	8,900,590	(11,930,835)	(3,028,623)
Shares issued for cash			31,800,000	318			95,082		95,400
Shares issued in exchange of debt and accrued interest			56,620,000	566			28,065		28,631
Income for year ended March 31, 2024								1,672,003	1,672,003
Balance March 31, 2024	2,000,000	20	248,586,409	2,486	0	0	9,023,737	(10,258,832)	(1,232,589)
Shares issued in exchange of debt and accrued interest			231,500,000	2,315			(55,635)		(53,320)
Income for the year ended Mar 31,, 2025								96,936	96,936
Balance Mar 31, 2025	2,000,000	20	480,086,409	4,801	0	0	8,968,122	(10,161,896)	(1,188,953)

Shares issued in exchange of									
debt and accrued interest			158,000,000	1,580			37,900		39,480
Income for the year ended Mar 31,, 2026								1,423,328	1,423,328
Balance Mar 31, 2026	2,000,000	20	638,086,409	6,381	0	0	9,006,022	(8,738,568)	273,855

Maison Luxe, Inc and Subsidiary
Statement of Cash Flow
For Years Ending March 31, 2026 and 2025

	<u>2026</u>	<u>2025</u>
<u>Cash Flows Provided by (Used for) Operating Activities</u>		
Net Income (Loss)	\$ 1,423,328	\$ 96,936
Adjustments to reconcile net income to net cash provided by operating activities:		
Stock issued for payment of interestand debt	39,500	57,950
Extinguishment of debt	(816,655)	
(Increase) decrease in accounts receivable	123,460	(472,438)
(Increase) decrease in inventory	383,631	(214,796)
(Increase) decrease in prepaid expenses	0	2,000
(Increase) decrease in related party investment	200,000	0
Increase (decrease) accounts payable	(795,063)	192,125
Increase (decrease) accounts payable - related parties	(139,345)	53,501
Increase (decrease) derivative liabilities	<u>0</u>	<u>(430,220)</u>
Net Cash Provided by (Used for) Operating Activities	418,856	(714,942)
<u>Cash Flows Provided by/(used for) Investing Activities</u>		
	<u>0</u>	<u>0</u>
	0	0
Net Cash Provided by (Used for) Investing Activities		
<u>Cash Flows Provided by (Used for) Financing activities</u>		
Proceeds from short-term debt	5,500	4,699,284
Repayment of short-term debt	(423,144)	(3,924,749)
Repayment of line of credit	<u>0</u>	<u>(115,891)</u>
Net Cash Provided by (Used for) Financing Activities	\$ <u>(417,644)</u>	\$ <u>658,644</u>
Net Increase (Decrease) in Cash	1,212	(56,298)
Beginning Cash Balance	<u>(92)</u>	<u>56,206</u>
Ending Cash Balance	\$ <u><u>1,120</u></u>	\$ <u><u>(92)</u></u>

Maison Luxe, Inc.
Notes to Consolidated Financial
Statements
For the Year Ending March 31,2026

Note 1 - Organization and Nature of Operations

Maison Luxe, Inc. and Subsidiary (collectively, “we,” “us,” “our” or the “Company”) offers highly desired luxury retail consumer item such as fine time pieces and jewelry segment both on wholesale and business to consumer basis.

The parent (Maison Luxe Inc.) and its wholly-owned subsidiary is organized as follows:

Company Name	Incorporation Date	<u>State of Incorporation</u>
Maison Luxe, Inc. ("Maison Luxe")	January 20, 2002	Nevada
Maison Luxe, LLC ("Maison Luxe")	May 11, 2020	Wyoming

Basis of Presentation

The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States.

Liquidity, Going Concern and Management’s Plans

These unaudited consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business.

As reflected in the accompanying unaudited consolidated financial statements, for the Year ended March 31,2026, the Company had:

- Net income of \$1,423,4328 and
- Net cash provided in operations was \$418,856

Maison Luxe, Inc.
Notes to Consolidated Financial
Statements
For the Year Ending March 31, 2026

Additionally, at March 31, 2026, the Company had:

- Accumulated deficit of \$8,738,568
- Stockholders' deficit of \$273,855
- Working capital deficit of \$563,361

The Company has cash on hand of \$1,120.00 at March 31, 2026. Although the Company intends to raise additional debt or equity capital, the Company expects to continue to incur significant losses from operations and have negative cash flows from operating activities for the near-term. These losses could be significant as merchandise sales revenues ramp up along with continuing expenses related to consulting, compensation, professional fees, and regulatory fees are incurred. The Company has incurred significant losses since its inception and has not demonstrated an ability to generate sufficient revenues to achieve profitable operations. There can be no assurance that profitable operations will ever be achieved, or if achieved, could be sustained on a continuing basis.

In making this assessment we performed a comprehensive analysis of our current circumstances including: our financial position, our cash flows and cash usage forecasts for the Year ended March 31, 2026, and our current capital structure including equity-based instruments and our obligations and debts. The Company has partially satisfied its obligations from the issuance of both debt and equity; however, there is no assurance that such successful efforts will continue.

If the Company does not obtain additional capital, the Company will be required to reduce the scope of its business development activities or cease operations. The Company continues to explore obtaining additional capital financing sources and the Company is closely monitoring its cash balances, cash needs, and expense levels.

These factors create substantial doubt about the Company's ability to continue as a going concern within the twelve-month period subsequent to the date that these unaudited consolidated financial statements are issued. The unaudited consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Accordingly, the unaudited consolidated financial statements have been prepared on a basis that assumes the Company will continue as a going concern and which contemplates the realization of assets and satisfaction of liabilities and commitments in the ordinary course of business.

Management's strategic plans include the following:

- Pursuing additional capital raising opportunities (debt and/or equity),
- Continuing to develop core operations that will generate revenues,
- Explore and execute prospective partnering opportunities; and
- Identifying unique market opportunities that represent potential positive short-term cash flow.

Note 2 - Summary of Significant Accounting

Policies Principles of Consolidation

These unaudited consolidated financial statements have been prepared in accordance with U.S. GAAP and include the accounts of the Company and its majority owned subsidiary. All intercompany transactions and balances have been eliminated.

Business Segments

The Company uses the “management approach” to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company’s reportable segments. The Company manages its business as one reportable segment. We do not have any property or equipment outside of the United States.

Risks and Uncertainties

The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Company’s operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure.

The Company has experienced, and in the future expects to continue to experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Company’s distribution of the product. These factors, among others, make it difficult to project the Company’s operating results on a consistent basis.

Use of Estimates

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

Fair Value of Financial Instruments

The Company accounts for financial instruments under Financial Accounting Standards Board (“FASB”) ASC 820, *Fair Value Measurements*. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company’s principal or, in absence of a principal, most advantageous market for the specific asset or liability.

The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.

The three tiers are defined as follows:

- Level 1 - Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;

- Level 2 - Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.

The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used.

Such assumptions could include estimates of prices, earnings, costs, actions of market

participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate.

Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.

The Company's financial instruments, including cash, accounts receivable, accounts payable and accrued expenses, accounts payable and accrued expenses – related parties, convertible notes payable and notes payable, are carried at historical cost. At March 31, 2026 and 2025, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.

ASC 825-10 "*Financial Instruments*" allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.

Cash and Cash Equivalents and Concentration of Credit Risk

For purposes of the unaudited consolidated statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents. At March 31, 2026 and 2025, respectively, the Company did not have any cash equivalents.

The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is \$250,000. At March 31, 2026 and 2025, cash in bank exceeded FDIC insured limits by \$0 and \$0, respectively.

Accounts Receivable

Accounts receivables are stated at the amount management expects to collect from outstanding customer balances. Credit is extended to customers based on an evaluation of their financial condition and other factors. Interest is not accrued on overdue accounts receivable. The Company does not require collateral.

Management periodically assesses the Company's accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. The Company provides an allowance for doubtful accounts based upon a review of the outstanding accounts receivable, historical collection information and existing economic conditions. Accounts determined to be uncollectible are charged to operations when that determination is made.

At March 31, 2026 and 2025, accounts receivable was \$535,003 and \$658,463, respectively.

Allowance for doubtful accounts were \$0 and \$0 at March 31,2026, and 2025, respectively.

For the Years ended March 31,2026, and 2025, the Company recorded bad debt expense of \$0 and \$0, respectively.

Inventory

Inventory consists of fine time pieces and jewelry. Inventory is stated at the lower of cost or market.

Cost is determined using the first-in, first-out (FIFO) method of inventory valuation. Management assesses recoverability and establishes reserves of the various inventory components on a quarterly basis and is based on the estimated net realizable values of respective finished inventory.

At March 31,2026 and 2025, inventory was \$347,808 and \$731,439, respectively.

Note Receivable

None

Investments – Related Parties

The Company has advanced funds for various investments into other companies at various stages of growth, all of which are carried at cost. The Company previously invested in an entity controlled by a family member related to the Chief Executive Officer as well as an entity controlled by a Board Member.

At March 31,2026 and 2025 investments – related parties were as follows:

Balance - September 30, 2025	\$	200,000
Sold		
Balance - March 31,2026		\$0

Property and Equipment

Expenditures for repair and maintenance which do not materially extend the useful lives of property and equipment are charged to operations. When property and equipment is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts with the resulting gain or loss reflected in operations.

Management reviews the carrying value of its property and equipment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. There were no impairment losses for the Quarters ended March 31,2026 and 2025, respectively. **Derivative Liabilities**

The Company assessed the classification of its derivative financial instruments as of March 31, 2026 and 2025, which consist of convertible notes payable and has determined that such instruments qualify for treatment as derivative liabilities as they meet the criteria for liability classification under ASC 815.

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic No. 480, (“ASC 480”), “*Distinguishing Liabilities from Equity*” and FASB ASC Topic No. 815, (“ASC 815”) “*Derivatives and Hedging*”. Derivative liabilities are adjusted to reflect fair value at each reporting period, with any increase

or decrease in the fair value recorded in the results of operations (other income/expense) as change in fair value of derivative liabilities. The Company uses a binomial pricing model to determine fair value of these instruments.

Upon conversion or repayment of a debt instrument in exchange for shares of common stock, where the embedded conversion option has been bifurcated and accounted for as a derivative liability, the Company records the shares of common stock at fair value, relieves all related debt, derivatives, and debt discounts, and recognizes a net gain or loss on debt extinguishment. In connection with the debt extinguishment, the Company typically records an increase to net income for debt related instruments and additional paid-in capital for any equity based instruments (i.e.: warrants) for the remaining liability balance.

Equity instruments that are initially classified as equity that become subject to reclassification under ASC Topic 815 are reclassified to liabilities at the fair value of the instrument on the reclassification date.

Original Issue Discount

For certain notes issued, the Company may provide the debt holder with an original issue discount. The original issue discount is recorded as a debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Consolidated Statements of Operations.

Debt Issue Cost

Debt issuance cost paid to lenders, or third parties are recorded as debt discounts and amortized to interest expense over the life of the underlying debt instrument, in the Consolidated Statements of Operations.

Revenue Recognition

The Company recognizes revenue in accordance with ASC 606, Revenue from Contracts with Customers, the core principle of which is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to receive in exchange for those goods or services. To determine revenue recognition for arrangements that the Company determines are within the scope of ASC 606, the Company performs the following five 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
- Recognition of the revenue when, or as, performance obligations are satisfied

A contract with a customer exists when (i) the Company enters into an enforceable contract with a customer that defines each party's rights regarding the services to be transferred and identifies the payment terms related to these services, (ii) the contract has commercial substance and, (iii) the Company determines that collection of substantially all consideration for services that are transferred is probable based on the customer's intent and ability to pay the promised consideration. The Company applies judgment in determining the customer's ability and intention to pay, which is based on a variety of factors including the customer's historical payment experience or, in the case of a new customer, published credit and financial information pertaining to the customer.

Identify the performance obligations in the contract

Performance obligations promised in a contract are identified based on the services that will be transferred to the customer that are both capable of being distinct, whereby the customer can benefit from the service either on its own or together with other resources that are readily available from third parties or from the Company, and are distinct in the context of the contract, whereby the transfer of the services is separately identifiable from other promises in the contract. To the extent a contract includes multiple promised services, the Company must apply judgment to determine whether promised services are capable of being distinct and distinct in the context of the contract. If these criteria are not met the promised services are accounted for as a combined performance obligation.

The Company is required under the terms of a customer contract to provide goods for sale. The Company satisfies this performance obligation upon delivery.

Determine the transaction price

The transaction price is determined based on the consideration to which the Company will be entitled in exchange for transferring services to the customer. To the extent the transaction price includes variable consideration, the Company estimates the amount of variable consideration that should be included in the transaction price utilizing either the expected value method or the most likely amount method depending on the nature of the variable consideration. Variable consideration is included in the transaction price if, in the Company's judgment, it is probable that a significant future reversal of cumulative revenue under the contract will not occur. None of the Company's contracts contained a significant financing component.

The transaction price is identifiable in the contract and has been agreed upon with the customer prior to delivery of the goods for sale.

Allocate the transaction price to performance obligations in the contract

If the contract contains a single performance obligation, the entire transaction price is allocated to the single performance obligation. However, if a series of distinct services that are substantially the same qualifies as a single performance obligation in a contract with variable consideration, the Company must determine if the variable consideration is attributable to the entire contract or to a specific part of the contract. For example, a bonus or penalty may be associated with one or more, but not all, distinct services promised in a series of distinct services that forms part of a single performance obligation. Contracts that contain multiple performance obligations require an allocation of the transaction price to each performance obligation based on a relative standalone selling price basis unless the transaction price is variable and meets the criteria to be allocated entirely to a performance obligation or to a distinct service that forms part of a single performance obligation. The Company determines standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, the Company estimates the standalone selling price taking into account available information such as market conditions and internally approved pricing guidelines related to the performance obligations.

All of our contracts allocate the transaction price to a single distinct performance obligation.

Recognize revenue when or as the Company satisfies a performance obligation

The Company satisfies its performance obligation at a point in time. Revenue is recognized at the time the related performance obligation is satisfied by transferring promised goods to a customer.

When determining revenues, no significant judgements or assumptions are required. For all transactions, the sales price is fixed and determinable (no variable consideration). All consideration from contracts is included in the transaction price. The Company's contracts all contain single performance obligations.

For our contracts with customers, payment terms are generally within 30 days from delivery of the product. The timing of satisfying our performance obligation does not vary significantly from the typical timing of payment. We do not offer any returns, refunds or warranties, and no arrangements are cancellable.

Disaggregation of Revenues

For the Years ended March 31, 2026 and 2025 respectively, the Company recognized 100% of its revenues from the sale of its luxury time pieces and jewelry.

Contract Liabilities (Deferred Revenue)

Contract liabilities represent deposits made by customers before the satisfaction of a performance obligation and recognition of revenue. Upon completion of the performance obligation that the Company has with the customer based on the terms of the contract, the liability for the customer deposit is relieved and revenue is recognized.

At March 31, 2026 and 2025, the Company had deferred revenue of \$0 and \$0, respectively.

Cost of Sales

Cost of sales primarily consists of product purchases.

Income Taxes

The Company accounts for income tax using the asset and liability method prescribed by ASC 740, “*Income Taxes*” (“ASC 740”). Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.

The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities. As of March 31, 2026, and 2025, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

The Company recognizes interest and penalties related to uncertain income tax positions in other expense. No interest and penalties related to uncertain income tax positions were recorded during the years ended March 31, 2026, and 2025, respectively.

Stock-Based Compensation

The Company accounts for our stock-based compensation under ASC 718 “*Compensation – Stock Compensation*” using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity’s equity instruments or that may be settled by the issuance of those equity instruments.

The Company uses the fair value method for equity instruments granted to non-employees and use the Black-Scholes model for measuring the fair value of options.

The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods.

When determining fair value of stock options, the Company considers the following assumptions in the Black-Scholes model:

- Exercise price,
- Expected dividends,
- Expected volatility,
- Risk-free interest rate; and
- Expected life of option

Stock Warrants

In connection with certain financing (debt or equity), consulting and collaboration arrangements, the Company may issue warrants to purchase shares of its common stock. The outstanding warrants are standalone instruments that are not puttable or mandatorily redeemable by the holder and are classified as equity awards. The Company measures the fair value of warrants issued for compensation using the Black-Scholes option pricing model as of the measurement date. However, for warrants issued that meet the definition of a derivative liability, fair value is determined based upon the use of a binomial pricing model.

Warrants issued in conjunction with the issuance of common stock are initially recorded at fair value as a reduction in additional paid-in capital of the common stock issued. All other warrants are recorded at fair value and expensed over the requisite service period or at the date of issuance if there is not a service period.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs are included as a component of general and administrative expense in the unaudited consolidated statements of operations.

The Company recognized \$22,423 and \$42,491 in marketing and advertising costs during the years ended March 31,2026 and 2025, respectively.

Basic and Diluted Earnings (Loss) per Share

Pursuant to ASC 260-10-45, basic earnings (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding for the periods presented. Diluted earnings per share is computed by dividing net income by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period. Potentially dilutive common shares may consist of common stock issuable for stock options and warrants (using the treasury stock method), convertible notes and common stock issuable. These common stock equivalents may be dilutive in the future.

In the event of a net loss, diluted loss per share is the same as basic loss per share since the effect of the potential common stock equivalents upon conversion would be anti-dilutive.

The following potentially dilutive equity securities outstanding as of March 31,2026 and 2025 were as follows:

March 31,2026

March 31, 2025

Convertible debt	<u>394,710</u>	<u>384,289</u>
Total common stock equivalents	1,315,700,000	<u><u>2,561,926,666</u></u>

The convertible notes contain exercise prices that have a discount to market of 50% of the lowest trading price in the preceding 20 days as well as fixed conversion prices. As a result, the amount computed for common stock equivalents could change given the quoted closing trading price at each reporting period.

Based on the potential common stock equivalents noted above at M a r c h 3 1 , 2 0 2 6 , the Company did not have sufficient authorized shares of common stock (1,700,000,000) to settle all potential exercises of common stock equivalents.

Preferred Stock (Temporary Equity)

We apply the guidance enumerated in ASC 480 “Distinguishing Liabilities from Equity” when determining the classification and measurement of preferred stock. Preferred shares subject to mandatory redemption (if any) are classified as liability instruments and are measured at fair value. We classify conditionally redeemable preferred shares (if any), which includes preferred shares that feature redemption rights that are either within the control of the holder or subject to redemption upon the occurrence of uncertain events not solely within our control, as temporary equity. At all other times, we classified our preferred shares in stockholders’ equity. Our preferred shares do not feature any redemption rights within the holders’ control or conditional redemption features not within our control. Accordingly, unless otherwise noted, all issuances of preferred stock are presented as a component of consolidated stockholders’ deficit.

There were no such instruments at March 31, 2026 and 2025, respectively.

Related Parties

Parties are considered to be related to the Company if the parties, directly or indirectly, through one or more intermediaries, control, are controlled by, or are under common control with the Company. Related parties also include principal owners of the Company, its management, members of the immediate families of principal owners of the Company and its management and other parties with which the Company may deal with if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Recently Adopted Accounting Standards

Changes to accounting principles are established by the FASB in the form of ASU’s to the FASB’s Codification. We consider the applicability and impact of all ASU’s on our consolidated financial position, results of operations, stockholders’ deficit, cash flows, or presentation thereof. Management has evaluated all recent accounting pronouncements as issued by the FASB in the form of Accounting Standards Updates (“ASU”) through the date these financial statements were available to be issued and found no recent accounting pronouncements issued, but not yet effective accounting pronouncements, when adopted, will have a material impact on the consolidated financial statements of the Company.

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no material effect on the consolidated results of operations, stockholders’ deficit, or cash flows.

Note 3 – Convertible Notes Payable

The following represents a summary of the Company's convertible notes payable, key terms and outstanding balances at March 31,2026:

Note Holder	Date of note	Maturity Date	Original Balance	Outstanding Balance
A2G, LLC	1/8/2021	1/8/2022	150,000	76,927
A2G, LLC	5/4/2021	5/4/2022	200,000	212,579
TOTAL CONVERTIBLE NOTES				289,506

1 - These notes are convertible at a price equal to 50% of the lowest trading price occurring in the preceding twenty (20) days.

Note 4 – Notes Payable

The following represents a summary of the Company's notes payable, key terms and outstanding balances at March 31,2026 and 2025, respectively: N/A

Note 5 – Line of Credit and Accounts Receivable Purchase

Agreement Line of Credit

N/A

Accounts Receivable Purchase Agreements

N/A

Note 6 – Derivative Liabilities

Balance - March 31,2026 \$ 0

In connection with bifurcating embedded conversion options and accounting for certain convertible notes payable, the Company computes a fair value on the commitment date, and upon the initial valuation of this instrument, determines that if the fair value of the liability exceeds the proceeds of the convertible debt host instrument; as a result, the Company records a debt discount at the maximum amount allowed (the face amount of the debt), which requires the excess to be recorded as a derivative expense.

For the Quarters ended March 31,2026 and 2025, the Company recorded a derivative expense of \$0 and \$0, respectively.

Gain on Debt Extinguishment

The company reported a gain on extinguishment of debt of \$816,655 for the year ended March 31,2026.

Note 7 – Series A, Super Voting Preferred Stock

The Company's Series A, Super Voting Preferred Stock ("Series A PS") have the following terms:

5,000,000 shares authorized, 2,000,000 shares issued and outstanding (no designations) Par value - \$0.00001

Dividends – none

Voting – equivalent to 500 times that number of votes that each shareholder of common stock is entitled to.

Liquidation Value – 0

Anti-dilution rights- none

Note 8 – Stockholders' Deficit

The Company's common stock is as follows:

1,700,000,000 shares authorized Par value - \$0.00001

Voting at 1 vote per share

As noted above, the Company does not have a sufficient amount of authorized common shares to settle all potential conversions of common stock equivalents. However, there are no related instruments that require derivative liability treatment as all of those instruments have already been considered as a component of derivative liabilities.

Equity Transactions for the Quarter Ended March 31,2026

Stock Issued for Cash

None

Conversion of Debt to Common Stock

3/12/26 \$12,000 into 48,000,000 shares

3/18/26 \$13,000 into 52,000,000 shares

3/20/26 \$14,500 into 58,000,000 shares

Stock Issued for Cash and Subscription Receivable

None

Stock Issued for Services

None

Stock Issued for Services – Related Parties

None

Note 9 – Commitments

Chief Executive Officer

In May 2022, the Company executed a three-year (3) employment agreement with its Chief Executive Officer. The agreement provides for the following:

- After the first three-years (3), the agreement will renew automatically for one-year (1) terms, ● 50,000,000 shares of common stock for services rendered (see Note 8); and ● \$20,000 per month

There are no amounts due at March 31, 2026.

Chief Executive Officer – Related Family Member

In May 2022, the Company executed a three-year (3) employment agreement with a family member related to its Chief Executive Officer. The agreement provides for the following:

- After the first three-years (3), the agreement will renew automatically for one-year (1) terms, ● 25,000,000 shares of common stock for services rendered (see Note 8); and ● \$6,667 per month

There are no amounts due at March 31, 2026.

Note 10 – Income Taxes

The Company did not have a provision for income taxes or record a tax benefit (current or deferred) for tax Quarters ended March 31, 2026 and 2025, respectively due to continuing losses and availability of net operating loss carry forwards.

At March 31, 2026, the Company has federal net operating loss carry forwards, which are available to offset future taxable income, of approximately \$8,768,538 (approximately \$1,769,000 at the tax rate). The Company is in the process of analyzing their NOL and has not determined if the Company has had any change of control issues that could limit the future use of these NOL's.

NOL carry forwards that were generated after 2017 may only be used to offset 80% of taxable

income and are carried forward indefinitely. NOL's generated prior to December 31, 2017 expire through 2037.

These carryforwards may be subject to an annual limitation under Section 382 and 383 of the Internal Revenue Code of 1986, and similar state provisions if the Company experienced one or more ownership changes which would limit the amount of NOL and tax credit carryforwards that can be utilized to offset future taxable income and tax, respectively. In general, an ownership change, as defined by Section 382 and 383, results from transactions increasing ownership of certain stockholders or public groups in the stock of the corporation by more than 50 percentage points over a three- year period. The Company has not completed an IRC Section 382/383 analysis. If a change in ownership were to have occurred, NOL and tax credit carryforwards could be eliminated or restricted.

If eliminated, the related asset would be removed from the deferred tax asset schedule with a corresponding reduction in the valuation allowance. Due to the existence of the valuation allowance, limitations created by future ownership changes, if any, will not impact the Company's effective tax rate.

The Company files corporate income tax returns in the United States and State of Nevada jurisdictions. Due to the Company's net operating loss posture, all tax years are open and subject to income tax examination by tax authorities. The Company's policy is to recognize interest expense and penalties related to income tax matters as

tax expense. At March 31, 2026 and 2025, respectively, there are no unrecognized tax benefits, and there were no significant accruals for interest related to unrecognized tax benefits or tax penalties.

Note 11 – Subsequent Events

1. On April 9, 2026, Anil Idnani entered into a Stock Purchase Agreement with Capitoline Ventures II LLC whereby Mr. Idnani sold his Two Million (2,000,000) company shares of Series A super voting Stock and Fifty Million (50,000,000) shares of Company common stock to Capitoline Ventures II LLC in exchange for a purchase price of \$20,000 resulting in a change of control. Capitoline Ventures II LLC is controlled by Robert Roeber. As a result, Mr. Idnani resigned from all company officer and director positions and Robert Roeber was appointed as Director of the Company.
2. On April 9, 2026, John Cormier resigned as Director of the Company.
3. On April 9, 2026, Raj Idnani entered into a stock purchase agreement with Capitoline Ventures II LLC whereby Raj Idnani sold his Twenty-Five Million (25,000,000) company common shares to Capitoline Ventures II LLC in exchange for a purchase price of \$5,000.
4. On May 20, 2026, Robert Roeber was appointed as President, Secretary, and Treasurer of the Company.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Robert Roever certify that:

1. I have reviewed this Disclosure Statement for Maison Luxe, 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.

08/06/26 [Date]

"/s/ Robert Roever [CEO's Signature]

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

Principal Financial Officer:

I, Robert Roever certify that:

1. I have reviewed this Disclosure Statement for Maison Luxe, 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.

08/06/26 [Date]

"/s/ Robert Roever [CFO's Signature]

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