Related Blocks,Inc.

306 Alcazar av. Coral Gables Fl. 33134

917-336-2733
www.relatedblocks.com
info@relatedblocks.com

Quarterly Report

For the period ending [June 30,2026] **(the "Reporting Period")**

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

595,305 as of 06/30/26 Common *(Current Reporting Period Date or More Recent Date)*
1,000,000. as of 06/30/26 Preferred
595,305 as of 12/31/25 *Common (Most Recent Completed Fiscal Year End)*
1,000,000. as of 12/31/25 Preferred

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control
Indicate by check mark whether a Change in Control[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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

[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.

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.

The exact name of the issuer is Carsmartt, Inc. (herein sometimes called the "Company" or the “Issuer”).

- We were incorporated as Cynergi Holdings, Inc., on February 27, 2007, in the State of Nevada for the purpose of is the acquisition and exploration of mineral resource. On January 16, 2009, the company changed its name to Sports Supplement Group, Inc to reflect a change in direction. On January 17, 2017, we entered into the Exchange Agreement with Luthor Web Development, Inc., a Florida corporation (“LWD”), whereby we acquired all of the issued and outstanding common stock of LWD. On January 17, 2017, LWD transferred all of its assets and liabilities to LWD Acquisition, Inc., our wholly owned subsidiary. On March 28, 2017, the Company filed with FINRA to change the company name to CarSmartt, Inc. and requested a symbol change. FINRA hs approuve these corporate actions and the Company name has changed to CarSmartt,Inc. On September 25 the company name was officially changed to **Related Blocks, Inc.**

Current State and Date of Incorporation or Registration: Active 02/27/2007
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
none

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

none

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

none

Address of the issuer’s principal executive office:

306 Alcazar av. Coral Gables Fl. 33134

Address of the issuer’s principal place of business:
x *Check if principal executive office and principal place of business are the same address:*

x

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: Empire Stock Transfer
Phone: 702-818-5898
Email: info@empirestock.com
Address: 1859 Whitney Mesa DR.Henderson, NV 89014

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:	RBLK	
Exact title and class of securities outstanding:	Common/Preferred	
CUSIP:	14575N 105	
Par or stated value:	$0.00001	
Total shares authorized:	900,000,000	as of date: 06/30/2026
Total common shares outstanding:	595,305	as of date: 06/30/2026
Total Preferred shares outstanding:	1,000,000	as of date: 06/30/2026
Total number of shareholders of record:	67	as of date: 06/30/2026

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

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

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

Exact title and class of the security:		
Par or stated value:		
Total shares authorized:		as of date:
Total shares outstanding:		as of date:
Total number of shareholders of record:		as of date:

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

Security Description:

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

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

None

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

Voting and Conversion rate is 1/500

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

None

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.**

None

3) Issuance History

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

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

As of June 30 2026 there are **595,305** shares of the Company's common stocks issued and outstanding and **1,000,000** of Company's preferred stocks.

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: X Yes: ☐ (If yes, you must complete the table below)

Shares Outstanding Opening Balance: Date ______ Common: ______ Preferred: ______	*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.
______	______	______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______	______	______
Shares Outstanding on Date of This Report: Ending Balance: Date ______ Common: ______ Preferred: ______									

Example: A company with a fiscal year end of December 31st 2023, 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, 2022 through December 31, 2023 pursuant to the tabular format above.

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

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: X Yes: ☐ (If yes, you must complete the table below)

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______
______	______	______	______	______	______	______	______

***Control persons for any entities in the table above must be disclosed in the table or in a footnote here.*

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

____

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")

Related Blocks,Inc. is a Construction company.

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

C. Describe the issuers' principal products or services.

Construction/General contractor/Governmental project

5) Issuer's Facilities

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

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

The Company leases approximately 700 sf office space at 306 Alcazar av. Coral Gables Fl. 33134

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.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
SWARM ROBOTICS, INC	Director	Via posillipo 129 Napoli Italy	255,000	common	47	Diego Visconti
SWARM ROBOTICS, INC	Director	Via posillipo 129 Napoli Italy	1,000,000	Preferred	100	Diego Visconti
						______
Marco Visconti	Director	306 Alcazar av. CoralGables Fl.33134	0	Common	0	______

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 (must include Counsel preparing Attorney Letters).

Name: Morgan E Petitti
Address 1: Morgan E. Petitti esq
Address 2: 118 W Streetsboro rd. 317 Hudson , OH 44236
Phone: 303 697 8548
Email: petitilaw@gmail.com

Accountant or Auditor

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

Investor Relations

Name: _____

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

All other means of Investor Communication:

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

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

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

9) Disclosure & Financial Information

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

Name: **Marco Visconti**
Title: **CEO**
Relationship to Issuer: **Director**

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

☐ IFRS
X U.S. GAAP

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

Name: _____
Title: _____
Relationship to Issuer: _____
Describe the qualifications of the person or persons who prepared the financial statements:[5] **accounting**

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.

[5] 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.

CARSMARTT, INC

BALANCE SHEET

ASSETS	June 30, 2026	December 31. 2025
CURRENT ASSETS:		
Cash	$ 200	$ 200
Inventory	-	-
Other	-	-
Total Current Assets	200	200
Investments	409,857	525,048
Loan receivable	233,715	233,715
Total Assets	$ 643,772	$ 758,963
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Due to related party	$ 150,679	$ 148,804
Total Current Liabilities	150,679	148,804
Commitments and Contingencies	-	-
STOCKHOLDERS' EQUITY		
Common stock; 900,000,000 shares authorized,		
596,305 issued and outstanding, $0.00001 par value	$ 6	$ 6
Preferred stock, $0.01 par value, 1,000,000 shares authorized,		
1,000,000 shares issued and outstanding	10,000	10,000
Subscribed stock	-	-
Additional paid-in capital	1,134,497	1,134,497
Accumulated deficit	(651,410)	(534,344)
Total Stockholders' Equity	493,093	610,159
Total Liabilities and Stockholders' Equity	$ 643,772	$ 758,963

CARSMARTT, INC

STATEMENT OF EARNINGS

	Three Months Ended June 30, 2026	Six Months Ended June 30, 2026
REVENUES:		
Consulting fees	$ -	$ -
OPERATING EXPENSES :		
Contract labor		
Professional fees	875	1,750
General and administrative	-	125
Total Operating Expenses	875	1,875
LOSS FROM OPERATIONS	(875)	(1,875)
OTHER INCOME (EXPENSE)		
Unrealized loss of securities	1,407	(115,191)
Interest expense		
NET INCOME (LOSS)	$ 532	$ (117,066)

CARSMARTT, INC

STATEMENTS OF STOCKHOLDERS' EQUITY

FOR THE SIX MONTHS ENDED JUNE 30, 2026

	Common Stock Shares	Common Stock Amount	Preferred Stock Shares	Preferred Stock Amount	Paid in Capital	Retained Earnings	Total Stockholders' Equity
Balance - December 31, 2025	596,305	$ 6	1,000,000	$ 10,000	$ 1,134,497	$ (534,344)	$ 610,159
Net Loss						(117,598)	(117,598)
Balance - March 31, 2026	596,305	$ 6	1,000,000	$ 10,000	$ 1,134,497	$ (651,942)	$ 492,561
Net Income						532	532
Balance - June 30, 2026	596,305	$ 6	1,000,000	$ 10,000	$ 1,134,497	$ (651,410)	$ 493,093

CARSMARTT, INC
STATEMENT OF CASH FLOWS

	Three Months Ended June 30, 2026	Six Months Ended June 30, 2026
OPERATING ACTIVITIES:		
Net Income	$ 532	$ (117,066)
Adjustments to reconcile Net(Loss) to		
Net Cash provided by (used for) Operating Activities:		
Unrealized gain (loss) on secuirites	(1,407)	115,191
Net Cash - Operating Activities	(875)	(1,875)
INVESTING ACTIVITIES:		
Loan receivable	-	-
	-	-
Net Cash - Investing Activities	-	-
FINANCING ACTIVITIES:		
Proceeds from Issuance of Common Stock		
Loan related party	875	1,875
Net Cash - Financing Activities	875	1,875
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	200	200
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$ 200	$ 200

Note 1. Organization, History and Business

Related Blocks, Inc. (the “Company”) was incorporated in the State of Nevada on **February 27, 2007**. The Company operates as a **construction and infrastructure company focused primarily on government and public-sector projects**, including infrastructure, public works, and related construction opportunities.

The Company’s business strategy is centered on generating revenue and operating profits through construction activities, with an emphasis on government contracting and infrastructure projects. The Company intends to utilize a portion of the profits and excess cash generated from its operations to acquire and hold **gold and Bitcoin as long-term treasury reserve assets**, subject to the Company’s working capital requirements, project obligations, liquidity needs, and other corporate purposes.

The Company’s treasury strategy is intended to complement, rather than replace, its core construction operations. The Company does not engage in speculative trading of gold or Bitcoin as a primary business activity. Its principal operating focus remains the execution and expansion of its construction and government infrastructure business, while selectively allocating available capital to long-term reserve assets as part of its overall capital allocation strategy.

Note 2. Summary of Significant Accounting Policies

Revenue Recognition

The Company recognizes revenue in accordance with **ASC Topic 606, Revenue from Contracts with Customers (“ASC 606”)**.

The Company’s principal business activities consist of construction and infrastructure services, with a primary focus on government and public-sector projects. Revenue may be generated from general contracting, infrastructure improvements, public works, electrical and plumbing contracting, project management, and other construction-related services.

Under ASC 606, the Company recognizes revenue when control of the promised goods or services is transferred to the customer in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

For construction contracts in which the applicable criteria under ASC 606 are satisfied, revenue is recognized **over time** as performance obligations are satisfied. Progress toward completion may be measured using an input method based on costs incurred relative to estimated total costs, or another method that appropriately depicts the Company’s performance and transfer of control to the customer.

Contract estimates, including estimated costs to complete, expected contract revenues, change orders, claims, variable consideration, and project profitability, are reviewed periodically and revised as necessary. Changes in estimates are recognized in the period in which the underlying circumstances become known and the impact can be reasonably estimated.

Amounts billed to customers in excess of revenue recognized may be recorded as contract liabilities, while revenue recognized in excess of amounts billed may be recorded as contract assets, as applicable.

The Company evaluates whether it acts as a principal or an agent in contractual arrangements and reports revenue on a gross or net basis, as appropriate, based on whether the Company controls the promised goods or services before they are transferred to the customer.

The Company may also acquire and hold **gold and Bitcoin as treasury reserve assets** using available cash and profits generated from operations. Purchases, holdings, changes in value, and dispositions of such treasury assets are accounted for separately from revenue generated by the Company's construction operations and in accordance with applicable U.S. generally accepted accounting principles.

Accounts Receivable

Accounts receivable are stated at amounts billed to customers, less an allowance for credit losses, as applicable. The Company's accounts receivable are expected to arise primarily from construction and infrastructure contracts, including government and public-sector customers.

The Company does not generally accrue interest on overdue accounts receivable unless provided for under the applicable contract or otherwise required by law.

Allowance for Credit Losses

The Company evaluates accounts receivable for expected credit losses in accordance with applicable U.S. GAAP. Management considers historical collection experience, customer-specific information, the financial condition of customers, current economic conditions, and other relevant factors in determining the adequacy of the allowance.

Accounts determined to be uncollectible are written off when collection efforts have been exhausted or management determines that collection is no longer probable.

Stock-Based Compensation

The Company accounts for stock-based compensation in accordance with **ASC 718, Compensation—Stock Compensation**.

Stock-based awards issued to employees and non-employees are measured at fair value in accordance with applicable accounting guidance. Compensation expense is recognized over the applicable service or vesting period.

When valuation techniques are required, the Company uses an appropriate valuation methodology based on the characteristics of the applicable award and available market information.

Earnings (Loss) Per Share

Basic and diluted earnings (loss) per share are calculated in accordance with **ASC 260, Earnings Per Share**.

Basic earnings (loss) per share is calculated by dividing net income or loss attributable to common shareholders by the weighted-average number of common shares outstanding during the period.

Diluted earnings per share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock.

Potentially dilutive securities are excluded from diluted earnings per share when their inclusion would be anti-dilutive.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits with financial institutions, and highly liquid investments with original maturities of three months or less.

Concentration of Credit Risk

Financial instruments that potentially expose the Company to concentrations of credit risk primarily consist of cash, cash equivalents, and accounts receivable.

The Company may maintain cash balances with financial institutions in excess of federally insured limits. The Company monitors its exposure to credit risk and maintains its accounts with financial institutions that management believes to be creditworthy.

The Company's construction operations may also result in concentrations of accounts receivable from government agencies, public-sector entities, or other significant customers.

Property and Equipment and Depreciation

Property and equipment are stated at cost, less accumulated depreciation and impairment, if any.

Expenditures for major additions and improvements that extend the useful life or increase the productive capacity of an asset are capitalized. Routine maintenance and repairs are expensed as incurred.

Depreciation is generally computed using the straight-line method over the estimated useful lives of the related assets. Equipment is generally depreciated over estimated useful lives of **three to five years**, or such other useful lives as management determines are appropriate based on the nature of the assets.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities, and reported amounts of revenues and expenses during the reporting period.

Significant estimates may include, among other matters, estimated costs to complete construction contracts, percentage of completion, variable consideration, change orders and claims, collectability of receivables, useful lives of property and equipment, impairment assessments, valuation of stock-based compensation, and valuation of treasury assets.

Actual results could differ materially from those estimates.

Business Segments

The Company evaluates its reportable segments in accordance with **ASC 280, Segment Reporting**.

The Company currently operates as a **construction and infrastructure business focused primarily on government and public-sector projects**.

Management evaluates the Company's operations and financial performance based on the manner in which resources are allocated and operating results are reviewed by the Company's chief operating decision maker.

The Company's holdings of Gold and Bitcoin as treasury reserve assets are part of its capital allocation and treasury strategy and are not currently considered a separate operating segment.

Advertising Expense

Advertising and marketing costs are expensed as incurred.

For the three months and six months ended **June 30, 2026**, advertising expense was **$0 and $0, respectively**.

Income Taxes

The Company accounts for income taxes in accordance with **ASC 740, Income Taxes**.

Deferred tax assets and liabilities are recognized for the estimated future tax effects attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases, as well as for operating loss and tax credit carryforwards.

A valuation allowance is established when management determines that it is more likely than not that some portion or all of a deferred tax asset will not be realized.

Recent Accounting Pronouncements

Management evaluates accounting standards and updates issued by the Financial Accounting Standards Board and other applicable accounting authorities.

The Company adopts new accounting standards as required and evaluates their impact on the Company's financial position, results of operations, and disclosures.

Management does not currently expect recently issued accounting standards that have not yet been adopted to have a material effect on the Company's financial statements, except as otherwise disclosed.

Basis of Consolidation

The consolidated financial statements include the accounts of **Related Blocks, Inc. and its wholly owned subsidiary or subsidiaries over which the Company exercises control**, as applicable.

All significant intercompany balances and transactions are eliminated in consolidation.

Investments in Associates

Investments in entities over which the Company has significant influence but does not exercise control are accounted for in accordance with applicable U.S. GAAP.

The appropriate accounting treatment is determined based on the Company's ownership interest, level of influence, and the nature of the investment.

Intangible Assets

Intangible assets, if any, are recorded at cost and amortized over their estimated useful lives when applicable.

The Company periodically evaluates intangible assets for impairment in accordance with applicable U.S. GAAP.

Employee Benefits

The Company recognizes employee compensation and benefit obligations in accordance with applicable U.S. GAAP and applicable statutory requirements in the jurisdictions in which it operates.

Employee-related expenses are recognized during the period in which the related services are provided.

Impairment of Long-Lived Assets

The Company reviews long-lived assets, including property and equipment and finite-lived intangible assets, for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset or asset group may not be recoverable.

When impairment indicators exist, the Company evaluates recoverability in accordance with applicable U.S. GAAP and recognizes an impairment loss when required.

Impairment losses are measured and recorded in accordance with the accounting guidance applicable to the underlying asset.

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, Marco Visconti certify that:

1. I have reviewed this Disclosure Statement for Related Blocks 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.

08/08/2026 [Date]

/s/Marco Visconti/ [CEO’s Signature]

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

Principal Financial Officer:

I, Marco Visconti certify that:

1. I have reviewed this Disclosure Statement for Related Blocks,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.

08/08/2026 [Date]

/s/Marco Visconti/ [CEO's Signature]

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