PEAKCART GROUP CORP.

Second Quarter Report for the Period Ending

JUNE 30, 2026

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

PEAKCART GROUP CORP.

165 South 5th Street, Lander, WY 82520 | (949) 278-2285
https://peakcartcorp.com/ | info@biocubeglobal.com | SIC CODE 5199

2nd Quarter Report for the Period Ending June 30, 2026

Outstanding Shares

The number of shares outstanding of our Common Stock was:

340,422 as of June 30, 2026

As of December 31, 2025, the most recent completed fiscal year-end, the number of shares outstanding of our Common Stock was:

238,502,936 as of December 31, 2025

Shell Status

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

Yes: ☐ **No:** ☒

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

Yes: ☐ **No:** ☒

Change in Control

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

Yes: ☐ **No:** ☒

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

The exact name of the issuer is PeakCart Group Corp.

- Incorporated April 1, 2005 as Boyd Holdings Inc. in Nevada.
- Name changed March 24, 2006 to Playbox (US) Inc.
- Name changed April 8, 2020 to Hydro Power Technologies, Inc.
- Name changed to PeakCart Group Corp.; FINRA processed the corporate action effective June 2, 2026.

Current state and date of incorporation or registration: Wyoming; redomiciled from Nevada.

Prior incorporation information during the past five years: None.

Trading suspension orders since inception: None.

Stock split, recapitalization, acquisitions and reorganization

Effective June 2, 2026, FINRA processed the Company's name change and a 1-for-558,633 reverse split of common stock immediately followed by a 200-for-1 forward split. The temporary symbol PYBXD was used for 20 business days, after which the symbol changed to PCGC. The new CUSIP is 44882R200. Following the recapitalization and holder-level rounding, 340,422 common shares were outstanding.

During 2025, the Company completed a change in control and reorganized as a holding company. Effective December 3, 2025, it acquired 100% of BioCube, Inc., 100% of StarX Global Inc., 65% of Peak Ocean Limited, and 65% of Global iFood Limited. Legacy interests in Sheila Works and Hydro Power Technologies, Inc. (Ontario) were transferred and deconsolidated.

Preferred-stock amendments during 2025 included the cancellation of 12,330,000 Series B shares for failure of consideration, termination of prior Series B, C, D and F designations, and filing of new Series B and C designations and Series A-1 terms.

Principal executive office and principal place of business

PeakCart Group Corp.
165 South 5th Street
Lander, WY 82520
(949) 278-2285
info@biocubeglobal.com

☒ Principal executive office and principal place of business are the same address.

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

Yes: ☐ **No:** ☒

2) Security Information

Transfer Agent

Field	Information
Name	Danielle Bullis, Senior Associate, Corporate Services
Firm	Pacific Stock Transfer Company
Address	6725 Via Austin Pkwy, Suite 300, Las Vegas, Nevada 89119
Phone	702-361-3033
Email	DanielleB@pacificstocktransfer.com

Publicly Quoted or Traded Securities

The fields below provide the current information for the Company's publicly quoted common stock.

Field	Information	As of
Trading symbol	PCGC	June 30, 2026
Title and class	Common Stock	June 30, 2026
CUSIP	44882R200	June 30, 2026
Par value	$0.0001	June 30, 2026
Shares authorized	500,000,000	June 30, 2026
Shares outstanding	340,422	June 30, 2026
Public float / unrestricted shares	271,229	June 30, 2026
Active shareholders of record	119	June 30, 2026

Other classes of authorized or outstanding equity securities

Class	Authorized	Outstanding	Par Value	Holders
Preferred Series A-1	1,000	1,000	$0.0001	1
Preferred Series A	1,000,000	110	$0.0001	1
Preferred Series B	30,000,000	0	$0.0001	0
Preferred Series C	30,000,000	0	$0.0001	0
Preferred Series E	30,000,000	4,059,213	$0.0001	3

**Pacific Stock reports unrestricted shares rather than a separate float calculation; the Issuer therefore reports 271,229 unrestricted shares as public float.*

Security Description

The following summarizes material rights and privileges of the Company's equity securities.

1. Common Stock

- Each common share is entitled to one vote.
- Dividends may be declared by the Board from legally available funds.
- Common stockholders have no preemptive rights.

2. Preferred Stock

Dividends. Series A through Series F dividends may be declared by the Board in its sole discretion.

Series A-1 voting. If at least one Series A-1 share is outstanding, each Series A-1 share has one million votes on all matters affecting the Company, including matters otherwise requiring a class vote.

Series A voting. Each Series A share has voting power based on four times the sum of outstanding common stock and specified preferred classes, divided by the number of Series A shares outstanding.

Series B and C voting. Pari passu with the common stock, subject to the applicable Certificates of Designation.

Series E voting. Each Series E share has 1,000 votes.

Series A-1 conversion. The outstanding Series A-1 shares are convertible, in the aggregate, into common shares equal to four times the sum of outstanding common stock and specified preferred classes, allocated among the outstanding Series A-1 shares.

Series A conversion. No conversion rights.

Series B conversion. 3,000 common shares for each Series B share, subject to the applicable designation.

Series C conversion. Three common shares for each Series C share, subject to the applicable designation.

Series E conversion. 3,000 common shares for each Series E share.

Security Description (continued)

Liquidation - Series A. No liquidation preference.

Liquidation - Series B and Series C. Before distributions to junior securities, holders are entitled to the preference value stated in the applicable Certificate of Designation plus declared but unpaid dividends. Remaining assets are distributed as provided in the designation.

Liquidation - Series E. Before distributions to junior securities, holders are entitled to $1.00 per share plus declared but unpaid dividends; remaining assets are distributed as provided in the Series E terms.

Redemption or sinking fund provisions. None.

3. Other material rights

The Board rescinded and cancelled 12,330,000 Series B Preferred shares in December 2025 for failure of consideration, consistent with the legal opinion dated March 31, 2026. The former Series B, C, D and F Certificates of Designation were terminated with the Wyoming Secretary of State; new Series B and C designations were filed as part of the reorganization.

4. Material modifications during the reporting period

Effective June 2, 2026, the common stock underwent a 1-for-558,633 reverse split immediately followed by a 200-for-1 forward split. The par value remained $0.0001. The corporate action also implemented the name change to PeakCart Group Corp., the temporary symbol PYBXD, the subsequent symbol PCGC, and CUSIP 44882R200.

3) Issuance History

Disclosure below covers changes in outstanding securities during the two most recently completed fiscal years and the subsequent interim period.

A. Changes to the Number of Outstanding Shares

Were there changes to the number of outstanding shares within the past two completed fiscal years or the subsequent interim period?

No: ☐ **Yes:** ☒

Opening balance - October 1, 2023

Class	Opening Shares
Common Stock	230,502,936
Preferred Series A	110
Preferred Series E	4,037,213

The detailed change table on the following page carries forward the Q1 disclosure and adds the June 2, 2026 reverse/forward split.

Ending balance - June 30, 2026

Class	Outstanding Shares
Common Stock	340,422
Preferred Series A-1	1,000
Preferred Series A	110
Preferred Series B	0
Preferred Series C	0
Preferred Series E	4,059,213

A. Changes to the Number of Outstanding Shares (continued)

Date	Type	Shares / Class	Value	Holder(s)	Reason	Exemption
08/05/2024	Issuance	8,000,000 Common	$0.0001	Andrea Battistella	Conversion of Series E	4(a)(1)
08/05/2024	Treasury return	3,000 Series E	$0.0001	Andrea Battistella	Series E conversion	4(a)(1)
02/05/2025	Issuance	10,000 Series E	$0.0001	Fengying Guo	BioCube acquisition	4(a)(2)
02/05/2025	Issuance	4,900 Series E	$0.0001	XPEAK Global Inc.	StarX acquisition	4(a)(2)
02/05/2025	Issuance	5,100 Series E	$0.0001	Sean Huang	StarX acquisition	4(a)(2)
02/05/2025	Issuance	2,500 Series E	$0.0001	Zhiliang Song	Peak Ocean acquisition	4(a)(2)
02/05/2025	Issuance	2,500 Series E	$0.0001	Yangzhan Lin	Global iFood acquisition	4(a)(2)
12/05/2025	Issuance	1,000 Series A-1	$0.0001	BioCube Inc.	Acquisition consideration	4(a)(2)
12/15/2025	Cancellation	(12,330,000) Series B	$0.0001	See Q1 Note 1	Failure of consideration	N/A
06/02/2026	Reverse split	1-for-558,633 Common	N/A	All holders	FINRA corporate action	N/A
06/02/2026	Forward split	200-for-1 Common	N/A	All holders	FINRA corporate action	N/A

No common-stock issuances for cash or services occurred during the quarter. The June 2 entries reflect the recapitalization only; post-action common shares outstanding were 340,422.

B. Promissory and Convertible Notes

Are any outstanding promissory notes, convertible notes, convertible debentures, or other debt instruments convertible into a class of the issuer's equity securities?

No: ☒ Yes: ☐

4) Issuer's Business, Products and Services

A. Business operations

PeakCart Group Corp. is a holding company operating through subsidiaries engaged in international trade and distribution of premium wine and spirits, food and beverage products, health supplements, and related consumer products. The business emphasizes cross-border distribution channels, particularly in Asia-Pacific markets, supported by procurement, logistics, marketing, and supply-chain relationships.

B. Subsidiaries

Subsidiary	Jurisdiction	Ownership	Business Focus
BioCube, Inc.	Wyoming / U.S.	100%	International distribution, wine and spirits, consumer products
StarX Global Inc.	Wyoming / U.S.	100%	E-commerce, brand development and distribution support
Peak Ocean Limited	Hong Kong	65%	Asia-Pacific sourcing and distribution
Global iFood Limited	Seychelles	65%	Food, beverage and consumer-product trading

C. Principal products and services

The Company's subsidiaries source and distribute premium wine, spirits, food, beverages, nutritional products, and related consumer products. Operations include brand onboarding, cross-border distribution, e-commerce and offline channel development, logistics coordination, and supply-chain support across the United States and Asia-Pacific region.

5) Issuer's Facilities

Corporate Operations and Lease Disclosure

In July 2026, the Issuer, PeakCart Group Corp., entered into a lease for its corporate office located at 165 South 5th Street, Lander, Wyoming 82520. The lease provides for monthly rent of $600. PeakCart Group Corp. utilizes third-party logistics (3PL) partners in the United States, Hong Kong, Mainland China, and Malaysia to store, transport, and manage its inventory. The Company has maintained long-term partnerships with these 3PL providers for more than 10 years. The Company pays warehouse-management fees, storage fees, transportation costs, and other logistics-service charges based on the services provided by its 3PL partners. Because its logistics operations are fully outsourced, PeakCart Group Corp. does not directly lease any warehouse facilities and therefore does not incur warehouse lease expenses.

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

Name	Affiliation	Location	Shares Owned	% of Class
Fengying Guo	CEO / Chairman / Director	West Covina, CA	0 Common; 10,000 Series E	0%; 0.25%
Ruiyan Wu	CFO / Director	West Covina, CA	0	N/A
Lisu Shi	Secretary / Director	West Covina, CA	0	N/A
Dan Du	Independent Director	West Covina, CA	0	N/A
Qingchun Yi	Independent Director	West Covina, CA	0	N/A
BioCube, Inc. (note 1)	Control person	West Covina, CA	110 Series A; 1,000 A-1; 3,898,500 E	100%; 100%; 95.98%
Jeanne Novikow	Common holder	Ontario, Canada	8,600 Common	2.53%
Desmond J. Cobble	Common holder	British Columbia, Canada	7,400 Common	2.17%
William R. Pfeiffer	Common holder	Florida	5,600 Common	1.65%
Barry Harding	Common holder	London, England	5,400 Common	1.59%
Nejo Limited (note 2)	Common holder	London, England	5,400 Common	1.59%

Percentages are based on 340,422 common shares outstanding and the preferred registers disclosed in the June 29, 2026 Form 10/A. Cede & Co. is a DTC nominee and is not treated as a beneficial owner absent identification of underlying owners.
Note 1: Biocube is now 100% owned by the issuer, Biocube Inc. is a Wyoming Corp
Note 2 Nejo Limited is a dissolved United Kingdom company, dissolution on May 22, 2012. The Beneficial owner per Company House records in the United Kingdom is Miss Donna Williams 63 Gartland Road, Sunderland, United Kingdom, SR4 9LT. The Issuer has made numerous and exhaustive search for information on Donna Williams and there is no current information available.

7) Legal/Disciplinary History

A. During the past ten years, none of the persons or entities listed in Section 6 has, to the Company's knowledge:

1. Been indicted, convicted, entered a plea agreement, or been named as a defendant in a pending criminal proceeding, excluding minor traffic violations. NONE
2. Been subject to an order, judgment, or decree limiting involvement in business, securities, commodities, financial, investment, insurance, or banking activities. NONE
3. Been subject to a finding or judgment for violation of securities or commodities laws by a court, the SEC, the CFTC, a state regulator, or a foreign regulator. NONE
4. Been named as a defendant or respondent in a regulatory complaint or proceeding that could result in the findings described above. NONE
5. Been subject to an order by a self-regulatory organization barring, suspending, or limiting involvement in business or securities activities. NONE
6. Been subject to a U.S. Postal Service false-representation order, temporary restraining order, or preliminary injunction concerning the false-representation statute. NONE

B. Material pending legal proceedings involving the issuer or its subsidiaries: NONE.

8) Third Party Providers

Role	Provider	Address	Contact
Securities Counsel	Alex R. Stavrou, Esq. Alex R. Stavrou, P.A.	4809 E. Busch Blvd., Suite 204 Tampa, FL 33617	813-251-1289 x1 alex@alexstavrou.com
Accountant	Peter Zompa Corporate Accountants and Taxation / Miami Accounting Group	Miami Beach, Florida	peter.zompa@miamiaccountinggroup.com
PCAOB Auditor	LAO Professionals	Suite SF07-SF09, Second Floor Ikorodu Shopping Plaza, Lagos, Nigeria	+234 803 806 2859 info@laoprofessionals.com

Official Social Media Platforms

X: https://x.com/PeakcartGroup
LinkedIn: https://www.linkedin.com/in/peakcart-group-corp-150b4a39a/
Facebook: https://www.facebook.com/profile.php?id=61585414898953
Instagram: https://www.instagram.com/peak_cartgroup/

9) Disclosure & Financial Information

A. Disclosure statement prepared by: Fengying Guo, President; relationship to issuer: President.

9) Disclosure & Financial Information (continued)

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

☒ U.S. GAAP **☐ IFRS**

C. The financial statements for this reporting period were prepared by:

Field	Information
Name	Peter Zompa and LAO Professionals
Title	Corporate Accountant and PCAOB Auditor
Relationship to issuer	Independent accountant and independent registered public accounting firm

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The accompanying interim financial statements are unaudited. Management is responsible for the completeness and accuracy of the report and must approve the final filing.

10) Issuer Certification

Principal Executive Officer

I, Fengying Guo, Chief Executive Officer, certify that:

1. I have reviewed this Disclosure Statement of PeakCart Group Corp.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit a material fact necessary to make the statements made, in light of the circumstances under which they were made, not misleading with respect to the period covered.
3. Based on my knowledge, the financial statements and other financial information included or incorporated by reference 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.

Date: 08/12/2026

Signature: /s/ Fengying Guo
Fengying Guo, Chief Executive Officer

Principal Financial Officer

I, Ruiyan Wu, Chief Financial Officer, certify that:

1. I have reviewed this Disclosure Statement of PeakCart Group Corp.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit a material fact necessary to make the statements made, in light of the circumstances under which they were made, not misleading with respect to the period covered.
3. Based on my knowledge, the financial statements and other financial information included or incorporated by reference 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.

Date: 08/12/2026

Signature: /s/ Ruiyan Wu,
Ruiyan Wu, Chief Financial Officer

PEAKCART GROUP CORP.

(f/k/a Hydro Power Technologies, Inc.)

UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS

For the Three and Six Months Ended June 30, 2026 and 2025

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

Unaudited - Prepared for OTC Markets filing presentation

PeakCart Group Corp. (f/k/a Hydro Power Technologies, Inc.)

Unaudited Consolidated Statements of Operations

For the Three and Six Months Ended June 30, 2026 and 2025

(U.S. dollars, except share and per-share data)

Description	3 Months 2026	3 Months 2025	6 Months 2026	6 Months 2025
Revenue	4,229,585	-	8,638,117	937,039
Cost of sales	(3,375,032)	-	(5,947,549)	(843,335)
Gross profit	**854,553**	**-**	**2,690,568**	**93,704**
General and administrative expenses	(147,949)	-	(241,287)	(41,000)
Professional fees	-	-	-	(2,000)
Rent expense	-	-	-	(22,982)
Selling expenses	(451,269)	-	(868,617)	-
Total operating expenses	**(599,218)**	**-**	**(1,109,904)**	**(65,982)**
Income from operations	**255,335**	**-**	**1,580,664**	**27,722**
Other income (expense), net	(41,232)	-	11,733	-
Income before income taxes	**214,103**	**-**	**1,592,397**	**27,722**
Provision for income taxes	-	-	-	-
Net income	**214,103**	**-**	**1,592,397**	**27,722**
Net income attributable to NCI	(71,283)	-	(546,546)	-
Net income attributable to PeakCart shareholders	**142,820**	**-**	**1,045,851**	**27,722**
Basic earnings per common share*	$0.42	$0.00	$3.07	$0.08

**Basic EPS uses 340,422 retroactively split-adjusted common shares; management must confirm the weighted-average and diluted-share computation before filing. The 2025 columns represent predecessor standalone results and are not directly comparable.*

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

PeakCart Group Corp. (f/k/a Hydro Power Technologies, Inc.)

Unaudited Consolidated Balance Sheets

As of June 30, 2026, December 31, 2025, and June 30, 2025

(U.S. dollars, except share data)

Description	June 30, 2026	Dec. 31, 2025	June 30, 2025*
ASSETS	**-**	**-**	**-**
Current Assets	**-**	**-**	**-**
Cash	532,978	1,329,341	-
Prepayments	1,885,905	978,185	-
Inventory	2,594,867	1,348,642	-
Other current assets	572,997	551,997	-
Total Current Assets	**5,586,747**	**4,208,164**	**-**
Non-Current Assets	**-**	**-**	**-**
Property and equipment, net	69,820	77,724	-
Investment in debenture	4,000,000	4,000,000	-
Total Non-Current Assets	**4,069,820**	**4,077,724**	**-**
TOTAL ASSETS	**9,656,567**	**8,285,888**	**-**
LIABILITIES AND STOCKHOLDERS' EQUITY	**-**	**-**	**-**
Accounts payable	152,225	256,500	-
Accrued tax liability	16,390	16,390	-
Other payable	855,702	966,145	-
Total Current Liabilities	**1,024,317**	**1,239,034**	**-**
Long-term payment	63,040	70,042	-
Total Liabilities	**1,087,357**	**1,309,076**	**-**
Preferred stock - Series A	0.01	0.01	-
Preferred stock - Series E	406	406	-
Common stock	34	23,850	23,850
Additional paid-in capital	7,731,398	7,707,582	3,579,082
Accumulated deficit / surplus	(710,772)	(1,756,625)	(3,603,335)
Non-controlling interests	1,548,144	1,001,598	-
Total Stockholders' Equity	**8,569,210**	**6,976,812**	**-**
TOTAL LIABILITIES AND EQUITY	**9,656,567**	**8,285,888**	**-**

**The June 30, 2025 predecessor filing reported a deconsolidated standalone issuer with zero total assets and liabilities; historical equity captions are shown only where reported and are not comparable to the current consolidated group.*

PeakCart Group Corp. (f/k/a Hydro Power Technologies, Inc.)

Unaudited Consolidated Statements of Cash Flows

For the Six Months Ended June 30, 2026 and 2025

(U.S. dollars)

Description	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025*
Cash flows from operating activities	**-**	**-**
Net income	1,592,397	27,722
Adjustments for non-cash items	-	-
Depreciation	7,904	-
Prepayments	(907,720)	-
Inventories	(1,246,225)	-
Other current assets	(21,000)	-
Accounts payable	(104,275)	-
Accruals	1	-
Other payables	(110,443)	-
Net cash provided by (used in) operating activities	**(789,361)**	**27,722**
Cash flows from investing activities	**-**	**-**
Property and equipment	-	(325,000)
Net cash used in investing activities	**-**	**(325,000)**
Cash flows from financing activities	**-**	**-**
Long-term payment / note payable	(7,002)	-
Net cash used in financing activities	**(7,002)**	**-**
Net decrease in cash	**(796,363)**	**(297,278)**
Cash, beginning of period	1,329,341	486,223
Effect of deconsolidation (cash removed)	-	(188,945)
Cash, end of period	**532,978**	**-**

**The 2025 column is predecessor standalone information extracted from the June 30, 2025 OTC filing and includes the effect of deconsolidation; it is not directly comparable to the 2026 consolidated group.*

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

PeakCart Group Corp. (f/k/a Hydro Power Technologies, Inc.)

Unaudited Consolidated Statement of Changes in Stockholders' Equity

For the Six Months Ended June 30, 2026

Description	Series A	Series E	Common	APIC	Accum. Deficit	NCI	Total
Balance - Dec. 31, 2025	**0.01**	**406**	**23,850**	**7,707,582**	**(1,756,625)**	**1,001,598**	**6,976,812**
Q1 2026 net income	-	-	-	-	903,031	475,263	1,378,294
Reverse/forward split reclassification	-	-	(23,816)	23,816	-	-	-
Q2 2026 net income	-	-	-	-	142,820	71,283	214,103
Rounding/consolidation adjustment	-	-	-	-	2	-	1
Balance - June 30, 2026	**0.01**	**406**	34	7,731,398	**(710,772)**	**1,548,144**	**8,569,210**

Common-Stock Capitalization

Item	Amount / Ratio
Common shares before corporate action	238,502,936
Reverse split	1-for-558,633
Forward split	200-for-1
Combined nominal ratio	200-for-558,633
Common shares after corporate action	340,422

Because par value remained $0.0001, approximately $23,816 was reclassified from common stock to additional paid-in capital. Total equity was unchanged by the split.

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

PeakCart Group Corp. (f/k/a Hydro Power Technologies, Inc.)

Notes to Unaudited Consolidated Financial Statements

June 30, 2026

Note 1 - Nature of Business, Reorganization, and Corporate Action

PeakCart Group Corp. (the Company), a Wyoming corporation, is a holding company operating through subsidiaries engaged in international distribution, trade, logistics, premium wine and spirits, food and beverage products, health supplements, and related consumer products. During 2025, the Company completed a change in control and acquired 100% of BioCube, Inc., 100% of StarX Global Inc., 65% of Peak Ocean Limited, and 65% of Global iFood Limited.

Effective June 2, 2026, FINRA processed the name change from Hydro Power Technologies, Inc. to PeakCart Group Corp., a 1-for-558,633 reverse common-stock split immediately followed by a 200-for-1 forward split, a temporary symbol PYBXD, the subsequent symbol PCGC, and CUSIP 44882R200. The corporate action, including holder-level rounding, resulted in 340,422 common shares outstanding.

Note 2 - Basis of Presentation and Principles of Consolidation

These unaudited interim consolidated financial statements were prepared in accordance with U.S. GAAP. They include the accounts of the Company and its controlled subsidiaries; significant intercompany balances and transactions were eliminated. Non-controlling interests are presented separately in equity and net income. Q2-only 2026 results were derived by subtracting the filed March 31, 2026 results from the six-month management consolidation. The 2025 comparative columns are predecessor standalone results and are not directly comparable because the current operating subsidiaries were acquired later in 2025.

Note 3 - Summary of Significant Accounting Policies

Revenue is recognized under ASC 606 when control of promised goods transfers to customers. Inventory is stated at the lower of cost or net realizable value using FIFO. Property and equipment are carried at cost less straight-line depreciation. Foreign subsidiary assets and liabilities are translated at period-end rates; income and expenses use average rates. The preparation of financial statements requires estimates and assumptions; actual results may differ.

Note 4 - Acquisitions and Deconsolidation

The 2025 acquisitions were completed through preferred-stock consideration with no cash consideration reflected in the accompanying cash flows. Legacy operations were exited through noncash transfers and deconsolidation. The June 30, 2025 predecessor filing therefore reported a standalone issuer with no operating assets or liabilities at quarter end.

Note 5 - Related Parties and Intercompany Eliminations

Significant intercompany referral, financial-service, management, and administrative charges were eliminated in consolidation. Six-month 2026 consolidation eliminations included $268,586 from revenue and corresponding expense accounts. Management represents that related-party transactions were conducted on arm's-length terms.

Unaudited - Prepared for OTC Markets filing presentation

Note 6 - Stockholders' Equity and Reverse/Forward Split

The Company is authorized to issue 500,000,000 common shares at $0.0001 par value. Effective June 2, 2026, 238,502,936 pre-action shares underwent a 1-for-558,633 reverse split followed by a 200-for-1 forward split; transfer-agent records show 340,422 shares outstanding after applying holder-level rounding. Because par value remained unchanged, approximately $23,816 was reclassified from common stock to APIC, with no change to total equity. All common-share and per-share amounts are retrospectively adjusted under ASC 260. Preferred stock at June 30, 2026 included 110 Series A shares, 1,000 Series A-1 shares, and 4,059,213 Series E shares outstanding.

Note 7 - Non-Controlling Interests

The Company owns 65% of Peak Ocean Limited and Global iFood Limited. Net income attributable to non-controlling interests was $71,283 for Q2 2026 and $546,546 for the six months ended June 30, 2026. NCI was $1,548,144 at June 30, 2026.

Note 8 - Income Taxes

The management consolidation reflects an accrued tax liability of $16,390 and no additional 2026 income-tax provision. Management and its accounting adviser must complete and approve the ASC 740 current and deferred tax analysis before filing.

Note 9 - Investment in Debenture

Investment in debenture was $4,000,000 at June 30, 2026 and December 31, 2025. Classification, collectibility, credit-loss, impairment, related-party, and fair-value analyses should be supported by the governing instrument and counterparty information.

Note 10 - Commitments, Contingencies, and Going Concern

The Company fully outsources its warehousing and logistics operations and does not directly lease warehouse facilities or incur warehouse lease expense. The Company is not currently involved in a material legal proceeding, and management is not aware of material off-balance-sheet commitments. The statements are prepared on a going-concern basis; management should complete its one-year liquidity evaluation under ASC 205-40.

Note 11 - Subsequent Events

In July 2026, the Company entered into a lease for its corporate office at 165 South 5th Street, Lander, Wyoming 82520, with monthly rent of $600. Management must evaluate all other subsequent events through the date the financial statements are available to be issued and update this note for recognized or nonrecognized events.

Note 12 - Earnings Per Share

Basic EPS shown in the statements uses 340,422 retroactively split-adjusted common shares. Because preferred securities contain voting and conversion provisions that may affect dilution, management must confirm weighted-average common shares and the diluted EPS analysis before filing.

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