Disclosure Statement Pursuant to required OTCMarkets Guidelines

WIALAN TECHNOLOGIES, INC
8410 NW 61st Street
Miami, FL 33166

Website: http://www.wialan.com
Email: Jose.Schwank@wialan.com

SEMI-ANNUAL REPORT

For the 6 Months ending June 30, 2026 (the "Reporting Period")

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

2,757,661,474 as of **June 30, 2026** *(Most recent completed Fiscal Year End and current Reporting Period Date)*

2,747,661,474 as of **December 31, 2025** *(Most recent completed Fiscal Year End)*

Shell Status
Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):
Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:
Yes: ☐ No: ☒

Change in Control
Indicate by check mark whether a Change in Control[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)

Current Name of Issuer: Wialan Technologies, Inc. (from January 22, 2014 to present date)

Predecessor Names: American Community Development Group, Inc. (from February 5, 2010 to January 22, 2014)
Rock Bands, Inc. (from April 2, 2008 to February 5, 2010)
DTI, Inc.(from April 27,1987 to April 2, 2008)
Fortsbridge, Ltd (from incorporation on February 25,1985 to April 27,1987)

Current State and Date of Incorporation or Registration: **Delaware, February 25,1985**
Standing in this jurisdiction: (e.g. active, default, inactive): **Active**

Prior Incorporation Information for the issuer and any predecessors during the past five years:
(see above)

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:

Effective July 1, 2025 the Company's address became 8410 NW 61st Street, Miami, FL 33166

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: Clear Trust, LLC
Phone: 813-235-4490
Email: inbox@ClearTrustTransfer.com
Address: 16540 Pointe Village Dr Suite 205, Lutz, FL 33558

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:	**WLAN**
Exact title and class of securities outstanding:	Common Shares
CUSIP:	96685 A107
Par or stated value:	$0.0001
Total shares authorized:	3,500,000,000 as of date 6/30/2026
Total shares outstanding:	2,757,661,474 as of date:6/30/2026
Total number of shareholders of record:	268 as of date:6/30/2026

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

Additional class of securities:

Exact title and class of security:	Preferred Shares
CUSIP:	Not applicable
Par or stated value:	$0.0001
Total shares authorized:	75,000,000 as of date: 6/30/2026
Total shares outstanding:	None as of date: 6/30/2026
Total number of shareholders of record:	None as of date: 6/30/2026

Security Description:

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

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

Common equity. The Board of Directors may declare and pay dividends from time to time as advisable and after setting aside a reserve fund to meet contingencies or for equalizing dividends. Dividends are not cumulative. The holders of each common share are entitled to one vote at a meeting of the stockholders. There are no conversion or preemption rights.

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

Preferred equity. No preferred shares have been issued and there are therefore no preferred stockholders
The Company's Board of Directors is expressly granted the authority to divide any or all of the preferred stock into series and to fix and determine the relative preferences of the shares of each series established. Upon liquidation, dissolution or winding up of the Company the holders of preferred stock have priority over the common stockholders for the full payment of their capital invested and accrued dividends thereon, if any, from the realizable proceeds from the Company's net assets after settlement of secured and priority debt.

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

Not applicable

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.**

Not applicable

2) Issuance History

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: ☒ (If yes, you must complete the table below)

Shares Issued and Outstanding as of the beginning of the 2024 Fiscal Year : **Opening Balance** : **At 1/1/2024**: Common:**2,715,561,474** Preferred**: None**			*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 (entities must have individual with voting / investment control disclosed).**	**Reason for share issuance (e.g. for cash or debt conversionOR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
Shares Issued During Fiscal 2024:									
December 20, 2024	New Issuance	66,666	Common	$0.001	No	Richard Lindstrom	For advisory services	Restricted	144
December 20, 2024	New Issuance	16,667	Common	$0.001	No	Matt Puckett	For advisory services	Restricted	144
December 20, 2024	New Issuance	16,667	Common	$0.001	No	Diana Ferguson	For advisory services	Restricted	144
Shares Issued and Outstanding at December 31, 2024: Common: **2,715,661,474** Preferred: **None**									
Date of Transaction	**Transaction type (e.g. new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).**	**Reason for share issuance (e.g. for cash or debt conversion -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
February 10, 2025	New Issuance	9,000,000	Common	$0.0009	No	Sigma Health LLC/Nazeer Khan	New Business	Restricted	144

							introductions		
February 10, 2025	New Issuance	9,000,000	Common	$0.0009	No	Brickell Capital Finance/Elias Mualin	New Business introductions	Restricted	144
February 10, 2025	New Issuance	9,000,000	Common	$0.0009	No	4 SQ Group/Geraldo Alvarez	New Business introductions	Restricted	144
August 15, 2025	New issuance	5,000,000	Common	$0.0008	No	Orange Holdings GRP, LLC /Jesus Rodriquez	Services rendered	Restricted	144
Shares Issued and Outstanding as of December 31, 2025 **Common**: **2,747,661,474** **Preferred**: **None**									
February 13, 2026	New Issuance	5,000,000	Common	$0.0007	No	Reggie Bergeron	Services rendered	Restricted	144
February 13, 2026	New issuance	5,000,000	Common	$0.0007	No	Alan Bailey	Services rendered	Restricted	144
Shares Issued and Outstanding as of June 30, 2026 **Common**: **2,757,661,474** **Preferred**: **None**									

B. Convertible Debt

[☒] Check this box to confirm the **Company had no Convertible Debt issued or outstanding at any point during this period**

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")

Wialan Technologies, Inc is a telecommunications company specializing in designing, engineering and deploying/installing advanced wireless networking solutions to enhance connectivity to significantly improve internet reception. The Company is committed to delivering cutting-edge communications technology and services to improve network connectivity and infrastructure for its clients, and is at the forefront of integrating wireless and IoT connectivity systems. During 2025 the Company successfully completed a substantial technology infrastructure upgrade to the then existing systems and equipment located at the Galleon Resort and Marina in Key West and at the Cocoplum Yacht Club in Coral Gables, Florida

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

Wialan Technologies, LLC (until dissolution on November 24. 2024)
and Wialan Communications, Inc (from date of incorporation in Florida on August 6,2024 to date).

C. Describe the issuers' principal products or services.

Beginning 2024, the Company pivoted focus from not only the design, marketing, servicing, and installation of industrial wireless access equipment (Wi-Fi Access Points), but to becoming a full service and vertically integrated organization. The Company now covers a wide range of services, including project planning, modeling, budget estimating, cost management, project scheduling and installation/construction.

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.

The Company's facility is rented on a month-to-month basis and, effective July 1, 2025, is located at 8410 NW 61st Street, Miami, FL 33166

6) All Officers, Directors, and Control Persons of the Company (all individuals or entities controlling 5% or more of any class of the issuer's securities)

Individual Name (First, Last) or **Entity Name** (Include names of control person(s) if a corporate entity)	**Position/Company Affiliation** (ex: CEO, 5% Control person)	**City and State** (Include Country if outside U.S.)	**Number of Shares Owned** (List common, preferred, warrants and options separately)	**Class of Shares Owned**	***Percentage of Class of Shares Owned** (undiluted)
Officers and Directors:					
Jose Schwank	**Director, CEO and President****	Coral Gables, FL	See below**	Common share stock options	
Reggie V. Bergeron	**Director**	Ponce Inlet, FL	30,000,000	Common Shares (Restricted)	1.09%
Alan Bailey	**CFO & Director**	Palos Verdes/ CA	12,750,000	Common Shares (Restricted)	0.46%
Control Persons owning more than 5%					
Investment Properties Revocable Trust/Mike Connor controlling party	**Owner of more than 5%**	Safety Harbor/Fl	380,000,000	Common Shares (Restricted)	13.78%
The Vicana Tapia Living Trust /Victor Tapia controlling party	**Owner of more than 5%**	Southwest Ranches/Fl	686,000,000	Common Shares (Restricted)	24.88%
Irwin L. Zalcberg	**Owner of more than 5%**	Elgin, Illinois	175,000,000	Common shares (Unrestricted)	- 6.35%

We confirm that the information in this table matches our public company profile on www.OTCMarkets.com

Note * Percentages in the above table are based on a total of 2,757,661,474 issued and outstanding common shares at June 30, 2026.

**Under the terms of the engagement of Jose Schwank, he is entitled to receive common stock options vesting in monthly instalments at the end of each month at the rate of 4,166,667 common shares per month commencing December 31, 2023. At June 30, 2026 he has accumulated a total of 129,666,666 vested common stock options exercisable at prices of between $0.0005 and $ 0.0014 per share, with an aggregate average exercise price of $0.000915. As the closing market price of the Company's common stock at June 30, 2026 was $0.0005 and therefore below the weighted average exercise price of the vested stock options, these options had no intrinsic value at the current period end..

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of of $0.0005 per share 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);

   No

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;

   No

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;

   No

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

   No

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.

   No

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.

   No

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.

   Not applicable

8) Third Party Service Providers

We confirm that the information in this table matches our public company profile on www.OTCMarkets.com.

Securities Counsel

Name: Jonathan Leinwand, Esq.
Firm: Jonathan D. Leinwand, P.A.
Address : 18305 Biscayne Blvd., Suite 200
: Aventura, FL 33160
Phone: 954-903-7856

Email: jonathan@jdlpa.com

Accountant or Auditor

Not applicable

Investor Relations
Not applicable

All other means of Investor Communication:
Not applicable

Other Third Party Service Providers

Legal Counsel:

E.Rostov & Associates
2555 Ponce De Lon Blvd, Ste 600,
Coral Gables, FL 33134

9) Disclosure & Financial Information

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

Name: **Alan Bailey**
Title: **Chief Financial Officer**
Relationship to Issuer: **Director**

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

☐ IFRS
☒ **U.S. GAAP**

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

Name: **Alan Bailey**
Title: **Chief Financial Officer**
Relationship to Issuer: **Director**

‘Describe the qualifications of the person or persons who prepared the financial statements:[5]

Alan Bailey is a Chartered Accountant with more than 50 years as a senior accountant, senior auditor and financial executive in both public accounting and industry and has maintained the books of account and prepared quarterly and annual financial reports, for both 12g SEC reporting and for alternative OTCMarkets reporting, for variety of businesses and enterprises for approximately 15 years.

The following qualifying financial statements are provided on pages 11-19 :

- 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

[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.

SEMI-ANNUAL FINANCIAL STATEMENTS

WIALAN TECHNOLOGIES, INC.

for the 6 Months Ending

JUNE 30, 2026

INDEX

WIALAN TECHNOLOGIES, INC.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	March 31,2026	December 31,2025
Assets		
Current assets		
Cash	$ 15,929	$ 3,613
Accounts receivable	187	11,102
Inventory of parts and equipment	22,225	18,687
Prepaid expense	5,000	1,666
Total current assets	43,341	35,068
Fixed assets		
Equipment, less accumulated depreciation	15,589	10,232
Total assets	**$ 58,930**	**$ 45,300**
Liabilities and shareholders' equity		
Current liabilities		
Accounts payable and accrued expenses	$ 49,734	$ 42,651
Shareholder loan, including accrued interest	82,864	80,968
Related party loan, including accrued interest	63,180	61,197
Deferred income	19,272	10,200
Total current liabilities	215,050	195,016
Total liabilities	215,050	195,016
Shareholders' deficit		
Preferred stock: 75,000,000 authorized, $0.0001 par value		
None issued and outstanding	-	-
Common stock, $ 0.0001 par value each:		
3,500,000,000 authorized; 2,757,661,474 and 2,747,661,474 issued and outstanding as of June 30, 2026 and December 31, 2025, respectively	275,766	274,766
Additional paid in capital	4,372,746	4,366,746
Retained earnings (deficit)	(4,804,632)	(4,791,228)
	(156,120)	(149,716)
Total liabilities and shareholders' deficit	**$ 58,930**	**$ 45,300**

. *See accompanying notes to the consolidated financial statements.*

WIALAN TECHNOLOGIES, INC.
CONSOLIDATED STATEMENTS OF INCOME
(Unaudited)

	3 Months Ended June 30, 2026	3 Months Ended June 30, 2025	6 Months Ended June 30, 2026	6 Months Ended June 30, 2025
Revenue				
Sales	$ 14,736	$ 22,367	$57,037	$185,083
Less: Cost of sales	2,193	15,920	16,208	99,193
Gross margin	**12,543**	**6,447**	**40,829**	**85,890**
Operating expense				
Management compensation	15, 000	18,958	37,000	33,958
Other staff costs	-	-	-	17,000
Consultants	-	-	-	15,628
Legal	- --	-	-	954
Facility rent and storage	525	1,650	1,050	3,664
Depreciation	1,329	535	2,419	874
All other general and administrative	3,278	12,697	7,765	35,050
	20,132	33,840	48,234	107,128
Operating income (loss)	**(7,589)**	**(27,393)**	**(7,405)**	**(21,238)**
Other income(expense)				
Federal income tax	-	-	-	(368)
Interest expense	(2,965)	(1,994)	(5,999)	(3,966)
	(2,965)	(1,994)	(5,999)	(4,334)
Income (loss) for the period	**$(10,554)**	**$ (29,387)**	**$(13,404)**	**(25,672)**
Weighted average common share outstanding	**2,757,661,474**	**2,742,661,474**	**2,755,230,535**	**2,736,545,450**
Net income (loss) per share outstanding	**$(0.000004)**	**($ 0.00001)**	**$(0.000005)**	**$(0.000009)**

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See accompanying notes to the consolidated financial statements.

WIALAN TECHNOLOGIES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Unaudited)

	6 Months Ended June 30, 2026	2025	
Cash (used) provided by operating activities:			
Net loss	$ (13,404)	$ (25,572)	
Adjustments to reconcile net loss to net cash used in operating activities:			
Stock issued for services	7,000	24,300	
Depreciation of equipment	2,419	874	
Stock option expense	-	3,958	
Change in operating assets and liabilities:			
Decrease (increase) in accounts receivable	10,915	(187)	
Increase in inventory	(3,538)	-	
Decrease in work-in-progress	-	6,792	
Increase in prepaid expense	(3,334)	44	
Increase (decrease) in deferred income	9,072	2,100	
Increase (decrease) in accounts payable and accrued expenses	7,083	(15,264)	
Cash provided by (used in) operating activities	16,213	(2,955)	
Cash used in investing activities			
Purchase of equipment as fixed assets	(7,776)	(6,477)	
Cash from financing activities			
Reduction in shareholder loans(net)	(800)	-	-
Increase in accrued loan interest	4,679	3,976	
	3,879	3,976	
Net increase (decrease) in cash	12,316	(5,456)	
Cash – beginning of period	3,613	21,036	
Cash – end of period	$ 15,589	$ 15,580	

See accompanying notes to the consolidated financial statements.

WIALAN TECHNOLOGIES, INC.

STATEMENT OF RETAINED EARNINGS (CHANGES IN SHAREHOLDERS' EQUITY(DEFICIT))

For the 6 Months Ended June 30, 2026

(Unaudited)

	COMMON SHARES NUMBER	COMMON SHARES AMOUNT	ADDITIONAL PAID IN CAPITAL	RETAINED EARNINGS (ACCUMULATED DEFICIT)	SHAREHOLDERS' EQUITY(DEFICIT)
Balance, January 1, 2026	2,747,661,474	$274,766	$4,366,746	$ (4,791,228)	$ (149,716)
Stock issued for services	10,000,000	1,000	6,000	-	7,000
Loss for the 3 Months Ended March 31, 2026	-	-	-	(2,850)	(2,850)
Balance March 31, 2026	2,757,661,474	$275,766	$4,372,746	$(4,794,078)	$ (145,566)
Loss for the 3 Months Ended June 30, 2026	-	-	-	(10,554)	(10,554)
Balance June 30, 2026	2,757,661,474	$275,766	$4,372,746	$(4,804,632)	$ (156,120

See accompanying notes to the consolidated financial statements.

WIALAN TECHNOLOGIES, INC.
STATEMENT OF RETAINED EARNINGS (CHANGES IN SHAREHOLDERS' EQUITY(DEFICIT))
For the 6 Months r Ended June 30, 2025
(Unaudited)

	COMMON SHARES		ADDITIONAL	RETAINED EARNINGS (ACCUMULATED	SHAREHOLDERS'
	NUMBER	AMOUNT	PAID IN CAPITAL	DEFICIT)	EQUITY(DEFICIT)
Balance, January 1, 2024	2,715,561,474	$271,556	$4,341,556	$ (4,755,056)	$ (141,844
Stock issued for services	27,000,000	2,700	21,600	-	24,300
Income for the 3 Months Ended March 31, 2025	-	-	-	3,815	3,815
Balance, March 31, 2025	2,742,661,474	$274,566	$4,363,246	$(4,751,241)	$ (113,729)
Stock option expense	-	-	3,958	-	3,958
Loss for the 3 Months Ended June 30, 2025	-	-	-	(29,367)	(29,367)
Balance, June 30, 2025	2,742,661,474	$274,566	$4,367,204	$(4,780,628)	$ (139,158)

See accompanying notes to the consolidated financial statements.

WIALAN TECHNOLOGIES, INC.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE 6 MONTHS ENDED JUNE 30, 2026
(Unaudited)

1. History and Nature of Activities:

Wialan Technologies, Inc., was incorporated in the State of Delaware on February 25, 1985 under the name of Fortsbridge, Ltd. ("Fortsbridge"), a business involved in investing in various companies. The Company was a Reporting Issuer subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act until November 17, 1989, when it filed a Form 15-12G with the Securities and Exchange Commission to become an alternative reporting entity with unaudited financial statements, On April 27, 1987, the Company made a corporate name change to DTI, Inc, and on May 29, 2008 the Company then merged with Rockbands, LLC (acquiring 100% of the shareholders' equity). At that time, the Issuer spun off the assets of DTI, Inc. and the Company made a further corporate name change to Rockbands, Inc. On February 5, 2010 the Company then made a name change to American Community Development Group, Inc. ("ACYD"). The transfer involved 9,000,000 restricted shares of the Company's common stock being issued to the shareholders of ACYD.

On August 28, 2013 ACYD changed its business plan by acquiring all of the assets and business operations of Wialan Technologies, LLC ("Wialan") as a business combination and tax-free reorganization. The name of the Company was then changed to Wialan Technologies, Inc. on January 22, 2014 and its trading symbol was changed from "ACYD" to "WLAN". The former "ACYD" community assistance business ceased effective September 30, 2013. The terms of the acquisition of Wialan required, as consideration, the issuance to the owners of Wialan of a total of 1.9 billion common shares of the Company.

Since August 28, 2013 the Company's new business focus has been the design, marketing, servicing and installation of industrial wireless access equipment (Wi-Fi Access Points) primarily for the corporate owners of marinas, municipal parks, and other public areas. During 2024, the Company increased its focus to being a solution to the build out of traditional and non-traditional digital infrastructure. In June 2024, the Company created a government programs division to explore (but not limited to) public sector projects, infrastructure and broadband enhancement programs and projects, rural and tribal community development as well as elevating and revitalizing urban and suburban communities. To date no revenue has been created to date from this initiative.

On January 23, 2024 the Company appointed Jose Schwank as President and as an additional Director, and he was also further elected the Company's CEO and Chairman on September 20, 2024. Following this new appointment the Company pivoted its' focus from not only on design, marketing, servicing, and installation of industrial wireless access equipment (Wi-Fi Access Points), but to becoming a full service and vertically integrated organization. The Company now offers a wide range of services, including project planning, modeling, budget estimating, cost management, project scheduling and installation/construction. The Company now has both internal distribution and external distribution of its products. The Company has partnered with larger professional general contractors, design-building teams and construction management firms. Manufacturing is performed by ISO certified manufacturers to ensure the highest quality products to our clients. The Company has streamlined its procurement process to ensure efficiency. On August 6, 2024 the Company formed Wialan Communications, Inc., a Florida wholly-owned subsidiary, to become the new operating subsidiary in the state of Florida and dissolved Wialan Technologies, LLC on November 24, 2024. All ongoing contracts, equipment and obligations were assumed by Wialan Communications, Inc upon the dissolution of Wialan Technologies, LLC.

2. Basis for the Consolidated Financial Statements

The consolidated financial statements include the balance sheet, statements of operations, statements of cash flows and statement of changes in stockholders' equity relating to Wialan Technologies, Inc. from date of incorporation, plus the consolidation of the balance sheet and operating activities of Wialan Technologies, LLC ("Wialan") a former operating subsidiary, from the August 28, 2013 date of acquisition to November 24, 2024 (dissolved effective November 24, 2024) and Wialan Communications, Inc incorporated in Florida on August 6, 2024 to June 30, 2026, which currently serves as the Company's operating subsidiary. These consolidated financial statements are reported in accordance with generally accepted accounting principles ("GAAP").

(a) Cash

Cash consists of demand deposit accounts. The balance of accounts held in financial institutions at June 30, 2026 and December 31, 2025 did not exceed FDIC limits.

(b) Accounts and Interest receivable

Accounts receivable as of June 30, 2026 totaled $188 compared with accounts receivable of $ 11,102 as of December 31, 2025.

(c) Inventory of equipment and parts

Inventory represents equipment and various parts and Wi-Fi components located in the Company's storage. It has been valued by management at the lower of cost and realizable value, resulting in a net remaining value of $22,225 at June 30, 2026 and of $18,687 at December 31, 2025.

(e)Prepaid expense

Prepaid expense of $5,000 at June 30, 2026 represents the prepayment of the annual OTCMarkets subscription through February 28, 2027. The prepaid expense of $1,666 at December 31, 2025 was the prepaid portion of the OTCMarkets annual subscription of $1,250 and a prepaid technology subscription of $416.

(f) Deferred Income

Deferred income at June 30, 2026 and at December 31, 2025 represents prepaid cash received from customers for maintenance covering periods in calendar 2026. This deferral is recognized as revenue of a monthly basis during each fiscal year.

(g) Revenue

Revenue is recognized when a customer project has been fully completed and, for Service Level Agreements, in the periods when the applicable customer service has been fulfilled. Revenue for the 6 months ended June 30, 2026 totaled $57,037 compared with revenue of $185,083 for the 6 months ended June 30, 2025.
Revenue for the 6 months ended June 30, 2025 included substantial non-recurring infrastructure deployment projects, including the completion of a major network upgrade project at the Galleon Resort and Marina in Key West, Florida. Revenue for the current period reflects a transition toward recurring service agreements, maintenance revenue, and strategic infrastructure opportunities.

(h) Operating expense

Operating expense for the 6 months ended June 30, 2026 totaled $48,234 compared with operating expense totaling $107,128 for the 6 months ended June 30, 2025 through the successful significant scaling back of operating costs for the 6 months ended June 30, 2026 to better match the reduced level of gross revenues.

(i) Fixed assets

During the 6 months ended June 30, 2026 the Company purchased certain Wi-Fi and 3D printer related equipment totaling $7,776 as fixed assets to more efficiently monitor and manage bandwidth at customer locations and produce 3D prototype lights, compared with the purchase of equipment totaling $6,477 in the 6 months ended June 30, 2025. These assets are being depreciated on a 3 year straight line basis.

(j) Estimates

In preparing financial statements in accordance with generally accepted accounting principles, management makes estimates and assumptions that affect the reported amounts and disclosures of assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(k) Impairment

The Company periodically reviews for the impairment of its assets whenever events or changes in circumstances indicate that the carrying amount of an asset may not be realizable. An impairment loss would be recognized when estimated future cash flows expected to result from the use of the asset and its eventual disposition is less than it's carrying amount.

The Company had previously written off all goodwill initially recorded arising from the excess between the then market value of the Company's common stock and the net assets of Wialan Technologies LLC when the latter was first acquired.

(l) Related party and shareholder loans

To finance the Company's business expansion plans and update its website and sales materials, during March, 2023 the Company received a shareholder loan of $50,000 and a related party loan of $50,000, which both accrue interest at the rate of 8% per annum.

The shareholder loan of $50,000 was received from Eugene Rostov, the holder of 120 million of the Company's common shares. The loan was initially for a 1 year term, of which $20,000 matured March 17, 2024 and $30,000 matured March 23, 2025. The maturity dates on these loans were subsequently extended however for an indefinite future period, On repayment, the lender is entitled to cash bonuses totaling $19,900 or the equivalent in the Company's common stock at a discount of 15% to the then market value. This same lender provided the Company with an additional loans totaling $19,500 during fiscal 2025, of which $800 (net) was repaid during the 6 months ended June 30, 2026,This lender has also provided the Company with a commitment to continue to provide additional loan financing as and when needed to continue to support the Company's ongoing working capital requirements. Accrued interest on these loans totaled $14,162 though June 30, 2026.

A second related party loan of $50,000 was received from Reggie Bergeron, a Director, and the holder of 30 million of the Company's common stock (see Section 6 of the Disclosures section of this report). The loan is for 3 years and matured on March 16, 2026. On maturity, the lender is entitled to a cash bonus of $10,000 or the equivalent of the Company's common stock at a discount of 15% to the then market value of the Company's common stock. Accrued interest on this loan totaled $ 13,180 through June 30, 2026.

(m) Going Concern

While the Company has incurred an accumulated shareholders' deficit of $ 156,120 at June 30, 2026, Management believes existing shareholder support, ongoing project revenues, and potential access to related party financing will provide sufficient liquidity to support operations over the next twelve months.

3. Income Tax

The Company is a "C" corporation for federal income tax purposes. As of June 30, 2026 and as of December 31, 2025 there are no items that are expected to create a significant tax difference from the prior financial statements. During the year ended December 31, 2025 the Company paid a total of $368 in federal income tax relating to previous years.

4. Common Stock Options.

Under the terms of the services agreement with Jose Schwank, as Director, CEO and President of the Company, he is entitled to receive instalments of common stock options vesting monthly, (at the end of each month) commencing December 31, 2023 at the rate of 4,166,667 per month. At June 30, 2026 he had vested, cumulatively, common stock options on a total 129,666,666 common shares exercisable at prices between $0.0005 and $0.0014 per share (being the monthly closing trading prices of the Company's common stock as published by OTCMarkets at the end of each month). Through June 30, 2026 the average exercise option price was $0.000915 for the overall options period, whereas the closing trading price of the Company's common shares at June 30, 2026 was $ 0.0005 per share. Since the closing market price of the Company's common stock at June 30, 2026 was below the weighted average exercise price of the vested stock options, the options had no intrinsic value at the current period end.

10) Issuer Certification

Principal Executive Officer:

I, Jose Schwank, certify that'

1. I have reviewed this Disclosure Statement for Wialan Technologies, 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.

August 13, 2026 (Date)

"/s/" *Jose Schwank*, Chief Executive Officer

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

Principal Financial Officer:

I, Alan Bailey

1. I have reviewed this Disclosure Statement for Wialan Technologies, 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.

August13, 2026 [Date]

"/s/" *Alan Bailey*, Chief Financial Officer,

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