Dental Patient Care America, Inc.

A Utah Corporation
41 N. Rio Grande Street, Suite 100, Salt Lake City, UT 84101
(801) 456-0444 | www.dentalcoop.com | info@dentalcooperative.com

SIC Code: 8748

Quarterly Report
For the period ending June 30, 2026 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

- 24,105,699 as of March 31, 2026 (current reporting period date or more recent date).
- 24,105,699 as of December 31, 2025 (most recent completed fiscal year end)

Shell Status

Is the company a shell company? ☐ Yes ☒ No

Has the company's shell status changed since the previous reporting period? ☐Yes ☒ No

The Company previously was a shell company; therefore, the exemption offered pursuant to Rule 144 is not available. Anyone who purchased securities directly or indirectly from the Company or its affiliates in a transaction or chain of transactions not involving a public offering cannot sell such securities in an open market transaction.

Change in Control

Has a Change in Control occurred during this reporting period? ☐Yes ☒ No

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

Current Name of the issuer: Dental Patient Care America, Inc.

Previous name of issuer: Mountain Oil, Inc. changed its name to Dental Patient Care America, Inc. on June 30, 2004.

Current State and Date of Incorporation or Registration: Utah; incorporated July 30, 1998.

Standing in this jurisdiction: Active and in good standing in the State of Utah.

Trading suspension or halt orders issued by the SEC or FINRA since inception: None.

Company name change, stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization currently anticipated or during the past 12 months: None.

Address of principal executive office:

41 N. Rio Grande Street,
Suite 100,
Salt Lake City, UT 84101

Address of principal place of business: ☒ Same as principal executive office.

Bankruptcy, receivership, or similar proceeding in the past five years? ☒ No ☐ Yes

2) Security Information

Transfer Agent

Name: Equiniti Trust Company, LLC
Phone: (440) 323-5491
Email: helpAST@equiniti.com
Address: 1110 Centre Pointe Curve, Suite 101,
Mendota Heights, MN 55120

The transfer agent is registered under the Exchange Act.

Publicly Quoted or Traded Securities

Field	Information
Trading symbol	DPAT
Exact title and class of securities outstanding	Common
CUSIP	24873V105
Par or stated value	No par value
Total shares authorized	50,000,000 as of June 30, 2026
Total shares outstanding	24,105,699 as of June 30, 2026
Total number of shareholders of record	380 as of June 30, 2026

Other publicly quoted or traded securities: None.

Other authorized or outstanding equity securities without a trading symbol: No preferred stock or other class is issued or outstanding.

Security Description

Common equity dividend rights: Dividends have not been distributed on the common stock. Whether dividends will be issued is subject to the Board’s decision based on profits, capital needs, financial status, and other pertinent considerations. Current plan is not to announce dividends in the near term and to reinvest profits back into operations.

Common equity voting rights: All issued shares are common stock. Each share entitles the holder to one vote on all matters submitted to shareholders.

Common equity preemption rights: No preemption rights are afforded to holders of common stock.

Preferred stock rights: N/A; no preferred stock outstanding.

Other material rights: None.

Material modifications to security-holder rights during reporting period: None.

3) Issuance History

A. Changes to the Number of Outstanding Shares

Were there any changes to outstanding shares within the past two completed fiscal years? ☒ No
☐ Yes

During the quarterly period ending June 30, 2026 and the two-year period ending December 31, 2025, the Company did not issue securities in any public or private offering, did not issue shares/options/warrants/securities for services, and had no direct change to the total number of shares outstanding.

Opening balance:

Common 24,105,699; Preferred 0.

Ending balance per no-change disclosure:

Common 24,105,699; Preferred 0.

B. Convertible Debt

Convertible Debt issued or outstanding at any point during the covered period: ☒ None

The Company did not issue any promissory notes, convertible notes, convertible debentures, or other debt instruments convertible into equity securities during the covered period, and no such instruments are outstanding.

4) Issuer’s Business, Products and Services

A. Business operations

Dental Patient Care America, Inc. operates under the name Dental Cooperative and supports the operations of independent dentists. Since 1998, the Company has fostered collaboration among dentists to leverage collective purchasing power and access business services designed to enhance the efficiency of their practices.

The Company is currently conducting operations and is not in the development stage.

The issuer’s fiscal year end is December 31.

The issuer's primary SIC Code is 8748 – Business Consulting Services, Not Elsewhere Classified.

The Company has at one time been a shell company.

The Company has more than 785 independent dentists enrolled as participating associate members of its cooperative model, located in several states, and 15 employees spread across four states, with four employees working at the corporate office and 11 employees working remotely and periodically attending meetings at the office.

B. Subsidiaries, parent company, or affiliated companies

ERC Dental Associates, LLC; Insurance Maximization, LLC; and Dental Cooperative, DPCA Partners, LLC are all wholly owned subsidiaries of the Company.

C. Principal products or services

- Group Purchasing: member purchases of dental supplies and equipment at reduced rates by pooling demand.
- Insurance Maximization Services: partnerships with insurance providers and PPO dental networks to generate optional enhanced fee schedules and a la carte fee maximization services.
- Merchant Services: credit card processing services focused on transparency and customer support.
- HR and Employee Benefits: assistance with employee benefits for dental practices.
- Marketing and Patient Programs: support in developing patient care programs and outreach initiatives.
- Financial Advisory Services: connecting members with lenders and providing guidance to secure loans on favorable terms.
- Career Transition Services: consultation for dentists moving into new career phases.

No publicly announced new product or service has been disclosed. Competition in the dental co-op space is minimal, while industry shifts may include consolidation of independent dental providers. The Company also states that it has excellent relationships with numerous suppliers in multiple supply chains, is not dependent on one or a few major customers, and has no disclosed patents, trademarks, licenses, franchises, concessions, royalty agreements, labor contracts, or government approvals required for principal products or services.

5) Issuer's Facilities

The issuer's primary business facility consists of leased office space of less than 2,000 square feet at 41 N. Rio Grande Street, Suite 100, Salt Lake City, Utah 84101, serving as the primary business location and corporate headquarters. The Company's office facility is leased and not owned, is maintained for administrative, management, and corporate operations, and management believes the facility is adequate for current operations and in good condition for its intended use.

The financial statements referenced in the prior filing disclose that, on February 28, 2024, the Company entered into a five-year operating lease for office space extending through February 29, 2029. The lease is accounted for as an operating lease under ASC 842. As of March 31, 2026, remaining undiscounted lease payments totaled $135,648. Certain employees also work remotely from home offices. The issuer does not own principal plants or other real property, and its rights to the leased office space are subject to the applicable lease agreement.

6) All Officers, Directors, and 5% Beneficial Owners of the Company

Individual Name / Entity Name	Position / Company Affiliation	City and State	Number of Shares Owned	Class of Shares Owned	% of Class Owned
Michael Silva	Chairman of the Board of Directors	Hurricane, UT	396,214	Common - restricted	1.64%
Andrew Eberhardt	Chief Executive Officer and President	Bountiful, UT	6,594,384	Common - restricted	27.36%
Brad Berrett	Chief Financial Officer	Layton, UT	200,000	Common - restricted	0.83%
Marlon Berrett	Member of the Board of Directors	Kaysville, UT	0	N/A	0.0%
Harry (Pete) Peterson	Member of the Board of Directors; >5% beneficial owner	Layton, UT	1,530,107	Common - restricted	6.34%

No corporate/entity insiders requiring disclosure of a control person were identified. Marlon Berrett and Brad Berrett are brothers.

7) Legal/Disciplinary History

None of the persons listed in Section 6 were disclosed as having been subject to any criminal proceeding, injunction, order, judgment, decree, securities or commodities-law finding, regulatory complaint or proceeding, SRO bar/suspension/limitation, or U.S. Postal Service false representation order over the last ten (10) years.

Material pending legal proceedings involving issuer or subsidiaries: None.

There are no current, past, pending, or threatened legal proceedings or administrative actions by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations, and no current, past, or pending trading suspensions by any securities regulator.

8) Third Party Service Providers

Securities Counsel

Name: Ryan M. Lambert, Esq.
Address 1: 299 S. Main Street, Suite 1300
Address 2: Salt Lake City, UT 84103
Phone: (801) 638-0078
Email: ryan@lambert-lawgroup.com

Accountant or Auditor

Name: Bradley D. Berrett, Chief Financial Officer
Firm: Dental Patient Care America, Inc.
Address 1: 41 N. Rio Grande Street, Suite 100
Salt Lake City, UT 84101
Phone: (801) 456-0444
Email: Brad.b@dentalcooperative.com

Investor Relations
Name/Firm/Address/Phone/Email: None.

All other means of Investor Communication
X (Twitter): None
Discord: None
LinkedIn: https://www.linkedin.com/company/dental-cooperative
Facebook: None
Other: www.dentalcoop.com;
info@dentalcooperative.com

Other Service Providers

None.

9) Disclosure & Financial Information

A. Disclosure Statement prepared by

Name: Ryan M. Lambert
Title: Attorney at Law
Relationship to Issuer: Outside securities counsel

B. Basis of accounting

Financial statements were prepared in accordance with: ☐ IFRS ☒ U.S. GAAP

C. Financial statements prepared by

Name: Bradley D. Berrett
Title: Chief Financial Officer
Relationship to Issuer: Chief Financial Officer of Dental Patient Care America, Inc.

Qualifications of the person who prepared the financial statements:
Bradley D. Berrett has approximately 40 years of diverse financial management, accounting, and consulting experience. His background includes serving in CFO, CAO, and Controller roles for both domestic and international public and private companies. His experience includes commercial banking, Big Four auditing and consulting, manufacturing, sales and distribution, healthcare and dental practices, and private equity.

Mr. Berrett's core competencies include financial modeling, planning and budgeting; SEC and regulatory compliance and reporting; accounting, auditing and internal reporting; forensic accounting and litigation support; cash and expense management and control; accounting and data systems architecture; internal control procedures; strategic planning; foreign currency hedging and risk mitigation; organizational restructuring; and process design. This experience provides him with sufficient financial skills to prepare the Company's financial statements in accordance with applicable financial reporting requirements.

10) Issuer Certification

Chief Executive Officer

I, Andrew Eberhardt, certify that:

1. I have reviewed this Disclosure Statement for Dental Patient Care America, 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 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.

Date: August 15, 2026
/s/ Andrew Eberhardt
Chief Executive Officer

Principal Financial Officer

I, Brad Berrett, certify that:

1. I have reviewed this Disclosure Statement for Dental Patient Care America, 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 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.

Date: August 15, 2026 /
s/ Brad Berrett Chief
Financial Officer

Appendices:

Appendix A: Financial Statements
Appendix B: Bylaws
Appendix C: Corporate Charter can be found by reference at:
corporations.utah.gov

APPENDIX A

FINANCIAL STATEMENTS

Dental Patient Care America, Inc.
Consolidated Statement of Operations
Period ended June 30, 2026 and 2025

	June 30, 2026	June 30, 2025
Cooperative member revenues	$ 883,990	$ 862,321
ERC Processing Services, (Net of Reserves)	41,659	217,440
Other revenues	203,626	230,284
Total revenues	1,129,275	1,310,045
Costs and Expenses:		
General and administrative expenses	1,348,590	1,243,763
Total costs and expenses	1,348,590	1,243,763
Income from operations	(219,315)	66,282
Other income (expense):		
Interest & Investment Income	18,208	-
Net unrealized gains (losses) on Investments	209,777	43,077
Interest Expense	(3,293)	(1,729)
Gain on Extinguishment of Debt	-	-
Other Non-Operational Income/(Expense)	-	-
Net other expense	224,692	41,348
Income before taxes	5,377	107,630
Income tax expense (benefit)	1,300	-
Net Income	$ 4,077	$ 107,630

Dental Patient Care America, Inc.
Consolidated Balance Sheet
June 31, 2026 and 2025

	June 30, 2026	June 30, 2025
Assets		
Current assets:		
Cash	$ 104,997	$ 2,045,448
Cash held in controlled accounts	29	29
Short-Term Invesstments	2,080,019	-
Accounts Receivable	29,082	71,371
Prepaids and other assets	-	-
Total current assets	2,214,127	2,116,848
Property and equipment, net	136,151	105,260
Long-Term Investments	72,877	35,924
ROU Lease Assets	123,071	174,529
Deferred Tax Asset	52,444	-
Other assets	500	500
Total Assets	$ 2,599,170	$ 2,433,061
Current liabilities:		
Accounts payable	8,912	31,937
Accrued liabilities	57,216	18,427
Accrued payroll liabilities	290,816	290,816
S/T Portion of lease liabilities	24,596	26,113
Income tax payable	54,230	-
Unearned Revenue	782,586	1,112,028
Sales tax payable	-	-
Member deposits payable	-	-
Total current liabilities	1,218,356	1,479,321
Long-term liabilities:		
L/T Portion of lease liabilities	98,475	148,416
Total long-term liabilities	98,475	148,416
Total liabilities	1,316,831	1,627,737
Common stock & Contributed Capital	1,314,791	1,314,791
Accumulated deficit	(32,452)	(509,467)
Total stockholders deficit	1,282,339	805,324
Total liabilities and stockholders deficit	$ 2,599,170	$ 2,433,061

Dental Patient Care America, Inc.
Consolidated Statement of Cash Flows
Period ended June 30, 2026 and 2025

	June 30, 2026	June 30, 2025
OPERATING ACTIVITIES		
Net Income / (loss)	$ 4,077	$ 107,630
Adjustments to reconcile Net Income to net cash provided by operations:		
Depreciation expense	2,924	2,162
Provision for Deferred Income Taxes	-	-
Decrease (increase) in:		
AccountsReceivable	(14,133)	(26,887)
Deferred Tax Asset	42,710	-
Increase (Decrease) in:		
Accounts Payable	(14,344)	4,358
Loans Payable	-	-
Accrued liabilities	20,711	(14,347)
Lease Liability	-	-
Income tax payable	(85,770)	-
Accrued Expenses	-	-
Unrealized Gain/(Loss) on Investments	-	-
Unearned Revenue	(3,927)	-
Sales taxes payable	-	-
Net cash provided/(used) by Operating Activities	$ (47,752)	$ 72,916
INVESTING ACTIVITIES		
Short-Term Investments	-	-
Purchase of Property & Equipment	(21,152)	(27,508)
Investement in ADC Practices	-	(35,924)
ROU Asset	-	-
Net cash provided (used) by Investing Activities	$ (21,152)	$ (63,432)
FINANCING ACTIVITIES		
Forgiveness of L/T PPP note ppayable	-	-
ROU - Lease liability	-	-
Net cash provided by financing activities	-	-
Net cash increase (decrease) for the period	(68,904)	9,484
Cash at the beginning of the period	$ 2,253,949	$ 2,035,993
Cash at the end of the period	$ 2,185,045	$ 2,045,477

Dental Patient Care America, Inc.
Consolidated Statement of Stockholder's Equity
Period ended June 30, 2026

	Preferred Stock		Common Stock		Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Deficit	Deficit
Balance at December 31, 2025	-	-	24,105,699	1,314,791	(36,529)	1,278,262
Net Income	-				4,077	4,077
Balance at June 30, 2026	-	-	24,105,699	1,314,791	(32,452)	1,282,339

1. Summary of Significant Accounting Policies

Organization and Nature of Business

Dental Patient Care America, Inc. (the Company) was organized in 1998 for the purpose of organizing dentists into a cooperative model of contractually networked practices, allowing member dentists to access a variety of benefits. These benefits include programs to purchase supplies, laboratory and other operating services, insurance and employee benefits programs, opportunities for profit sharing through this business model, and more recently to offer preferential business and dental practice transition funding opportunities to our members. Various dental patient marketing programs are also provided, such as the organization of its member dentists into a network.

The Company had the following subsidiaries at June 30, 2026, Insurance Maximization, LLC, Dental Cooperative, DPCA Partners, LLC and ERC Dental Associates, LLC.

As of June 30, 2026, over 785 independent dentists, respectively, have enrolled their dental practices as participating Associate members of the Company's cooperative model. This model is referred to as the "Dental Cooperative", which name, the Company has legally trademarked. The Company's member dentists pay a monthly membership fee to access the Company's member benefits. Dentist membership in the Company continues to grow with member dental practices in 2026 and 2025 located in nine states, Utah, Washington, Idaho, Wyoming, Oregon, Nevada, New Mexico, Texas, and Pennsylvania.

Cash and Cash Equivalents

The Company considers cash and cash equivalents to represent all cleared deposits less drafts presented for payment at the bank. Under this policy, all deposits in transit are reflected as accounts receivable and outstanding drafts are reflected as accounts payable in the accompanying consolidated financial statements.

Concentration of Credit Risk

The Company maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk in cash and cash equivalents.

Investments

Investments are stated at fair value with gains and losses on investments resulting from fair value fluctuations recorded in the statements of income in the period that such fluctuations occur. Highly liquid interest-earning investments and time deposits with an original maturity of one year or less are classified as cash equivalents within "Investments" (See Note 2).

1. Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are recorded at cost. Depreciation on property and equipment is computed using the straight-line method over the estimated useful lives of the assets, which range from two to seven years. Maintenance, repairs, and renewals, which neither materially add to the value of the assets nor appreciably prolong their lives, are charged to expense as incurred. Gains and losses from dispositions of property and equipment are reflected in the statements of operations.

Fair Value Disclosure

At June 30, 2026 and 2025, carrying values of cash, accounts receivable, advances to employees and prepaid assets, accounts payable, and accrued expenses are reasonable estimates of their fair value because of the short maturity of these consolidated financial instruments.

Revenue Recognition

The Company charges its member dentists membership fees, rebates and remuneration from vendor partners, commissions from our merchant services contract with TSYS, and receives rebates from the suppliers for purchases of dental equipment for its members. These revenues are recognized when payments are received since that is the earliest date when these amounts are readily determinable, and collection is reasonably assured. Amounts received prior to issuance of consolidated financial statements but after period ending dates that are attributable to prior periods are recorded as accounts receivable.

Income Taxes

The Company utilizes the asset and liability method of accounting for income taxes. Under the asset and liability method, deferred income taxes are provided based on the differences between the consolidated financial statements and tax basis of assets and liabilities as measured by the current enacted tax rates in effect for the years in which those differences are expected to reverse. Deferred tax expense or benefit is the result of changes in deferred tax assets and liabilities.

In accordance with applicable accounting standards, the Company reports a liability for unrecognized tax benefit resulting from uncertain tax positions taken or expected to be taken in a tax return. The Company recognized interest and penalties, if any, related to unrecognized tax benefits in other income (expense) in the statements of income.

The Company files income tax returns in the U.S. federal jurisdiction and Utah jurisdiction. The Company is no longer subject to U.S. federal, state, and local, or non-U.S. examinations for years before 2022.

1. Summary of Significant Accounting Policies (continued)

Earnings Per Share

Basic earnings (loss) per common share ("EPS") is calculated by dividing net loss by the weighted average number of common shares outstanding for the period. Diluted EPS is calculated by dividing net loss by the weighted average number of common shares outstanding, plus the assumed exercise of all dilutive securities using the treasury stock or "as converted" method, as appropriate. At June 30, 2026, there were 50,000,000 shares authorized and 24,105,699 shares outstanding, giving an earnings(loss) per share for the year ended June 30, 2026 and 2025 of $(.0002) and $.0045, respectively.

Use of Estimates

Management of the company has made a number of estimates and assumptions relating to reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these consolidated financial statements in conformity with generally accepted accounting principles. Actual results could differ from those estimates.

Subsequent Events

For the year ended June 30, 2026, the Company has evaluated subsequent events for the potential recognition and disclosure through August 5, 2026, the date of consolidated financial statements issuance.

2. Investments

The Company has elected the fair value option under ASC 825-10 for certain equity and debt investments. These investments are reported at fair value in Investments on the balance sheet. Changes in fair value, including unrealized gains and losses, are recognized in Net gains (losses) on investments in the statement of income in the period of change. Interest and dividends on these investments are recognized in Interest and dividend income using the contractual coupon or declared dividend amounts. The following table presents, by balance sheet line item, the carrying amount and fair value of investments measured at fair value, and the related unrealized gains and losses recognized in earnings for the period.

The Company is subject to the provisions of Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value as follows:

2. Investments (continued)

Level 1: Valuations based on observable inputs (unadjusted quoted prices in active markets for identical assets or liabilities)

Level 2: Valuations based on observable inputs (other than Level 1 prices) such as quoted prices for similar assets at the measurement date; quoted prices in markets that are not active; other inputs that are observable, either directly or indirectly.

Level 3: Valuations based on inputs that are unobservable (little or no market date), requiring the Company to develop its own assumptions using pricing models, discounted cash flow methodologies, or similar techniques.

The Company considers observable data to be that market data which is readily available and reliable and provided by independent sources. The categorization of a financial instrument within the hierarch is therefore based upon the pricing transparency of the instrument and does not necessarily correspond to the Company's perceived risk of that instrument.

The following tables summarize the Company's investments as of December 31:

	Assets at Carrying Value as of March 31, 2026			
	Level 1	Level 2	Level 3	Total
Equity securities	$ 2,080,019	–	–	$ 2,080,019
Total assets at fair value	$ 2,080,019	$ –	$ –	$ 2,080,019

	Unrealized Gains(losses) recognized on earnings as of June 30,2025			
	Level 1	Level 2	Level 3	Total
Equity securities	$ –	–	–	$ –
Total assets at fair value	$ –	$ –	$ –	$ –

3. Property and Equipment

Property and equipment is stated at cost and consisted of the following at December 31:

	2026	**2025**
Office and computer equipment	$ 247,911	$ 213,319
Less accumulated depreciation	(111,760)	(108,059)
	$ 136,151	$ 105,260

Depreciation expense for the years ended June 30, 2026 and 2025 was $2,924 and $2,162.

4. Employee Retention Credit

Employee Retention Credit (the "ERC") created by the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act.

On June 6, 2022, the Company created ERC Dental Associates, LLC ("ERCDA"), a wholly owned subsidiary of the Company. ERCDA was created to assist dentists in completing the application process for the ERC. ERCDA charged a fee based on the amount of credit received. As of June 30, 2026 and 2025, the Company had billed fees totaling $41,659 and $217,440, respectively.

5. Income Taxes

Income tax expense (benefit) consisted of the following at June 30:

	2026	2025
Current:		
Federal	$ 1,030	$ -
State	270	-
Total current	1,300	-
Deferred:		
Federal	-	-
State	-	-
Total deferred	-	-
	$ 1,300	$ -

The significant components of the net deferred tax assets and liabilities consisted of the following at December 31:

	2026	2025
Unrealized gains/losses	$ 52,444	$ -

The Company believes that it is more likely than not that all of the deferred tax liability will be realized and, therefore, no valuation allowance has been provided as of June 30, 2026.

6. Commitments

Operating Leases

The Company accounts for leases in accordance with FASB ASC 842. The Company is a lessee in a non-cancellable operating lease for office space. The Company determines if an arrangement is a lease, or contains a lease, at inception of a contract and when terms of an existing contract are changed. The Company determines if an arrangement conveys the right to use and identified asset and whether the Company obtains substantially all of the economic benefits from and has the ability to direct the use of the asset. The Company recognized a lease liability and ROU asset at the commencement date of the lease.

Lease liabilities. A lease liability is measured based on the present value of its future lease payments. The discount rate is the rate implicit in the lease if it is readily determinable; otherwise, the Company uses its incremental borrowing rate. The Company's incremental borrowing rate for a lease is the rate of interest it would have to pay on a collateralized basis to borrow an amount equal to the lease payments under similar terms and in a similar economic environment and geographical location. The determines its incremental borrowing rate by starting with the interest rate on recent borrowings and other observable market rates and adjusts that rate to reflect differences in the amount of collateral and the payment terms of the lease.

ROU assets. A ROU asset is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Unless impaired, the ROU asset is subsequently measured throughout the lease term at the amount of the lease liability (that is the present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received.

Lease cost for lease payments is recognized on a straight-line basis over the term of the lease.

Leases. On February 28, 2024, the Company entered into a five-year operating lease for office space through February 29, 2029. The Company classifies this lease as an operating lease.

Maturities of the operating lease liability as of June 30, 2026, were follows:

Due December 31:		
2026	$	24,597
2027		47,039
2028		44,306
2029		7,130
Total lease payments		123,072
Less: present value adjustment		(29,657)
Present value of lease liability	$	93,415

During the period ended June 30, 2026 and 2025 rent expense totaled $25,343 and $26,907, respectively.

APPENDIX B

BYLAWS

BYLAWS

OF

DENTAL PATIENT CARE AMERICA, Inc..

ARTICLE I
OFFICES

The principal office of the corporation shall be located at such place within or without the State of Utah as shall be fixed from time to time by the Board of Directors. The corporation may have such other offices, either within or without the State of Utah as the Board of Directors may designate or as the business of the corporation may from time to time require.

The corporation shall have and continuously maintain in the State of Utah a registered off ice, and a registered agent whose office is identical with such registered office. The registered of f ice may be, but need not be, identical with the principal office, and the address of the registered of f ice may be changed from time to time by the Board of Directors.

ARTICLE II
STOCKHOLDERS

Section 1. Annual Meeting. The annual meeting of the stockholders shall be held on such date and at such time as may be designated from time to time by the Board of Directors, for the purpose of electing directors and for the transaction of such other business as may come before the meeting.

Section 2. Special Meetings. Special meetings of the stockholders, for any purpose or purposes, unless otherwise prescribed by statute, may be called by the president, the Board of Directors or the chairman of the Board, and shall be called by the president at the request of the holders of not less than ten percent (10-16) of all the outstanding shares of the corporation entitled to vote at the meeting. Upon request in writing specifying the general purpose or purposes of such meeting, to the chairman of the Board, president, vice president or secretary, by any person entitled to call a special meeting of stockholders, the officer receiving such notice forthwith shall cause notice to be given to the stockholders as provided herein.

Section 3. Place of Meeting. Stockholder meetings may be held at any place, either within or without the State of Utah, as may be designated by the Board of Directors. If no designation is made, the place of meeting shall be the principal place of the corporation.

Section 4. Notice of Meeting. Written or printed notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten (10) nor more than fifty (50) days before the date of the meeting, either personally or by mail, by or at the direction of the president, or the secretary, or the officer or persons calling the meeting, to each stockholder of record entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States

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mail, addressed to the stockholder at his address as it appears on the stock transfer books of the corporation, with postage thereon prepaid.

Section 5. Closing of Transfer Books or Fixing of Record Date. For the purpose of determining stockholders entitled to notice of or to vote in any meeting of stockholders or any adjournment thereof, or stockholders entitled to receive payment of any dividend, or in order to make a determination of stockholders for any other proper purpose, the Board of Directors of the corporation may provide that the stock transfer books shall be closed for a stated period but not to exceed, in any case, fifty (50) days. If the stock transfer books shall be closed for the purpose of determining stockholders entitled to notice of or to vote at a meeting of stockholders, such books shall be closed for at least ten (10) days prior to the date on which the particular action requiring such determination of stockholders is to be taken. If the stock transfer books are not closed and no record date is fixed for the determination of stockholders entitled to notice of or to vote at a meeting of stockholders, or stockholders entitled to receive payment of a dividend, the date on which notice of the meeting is mailed or the date on which the resolution of the Board of Directors declaring such dividend is adopted, as the case may be, shall be the record date for such determination of stockholders. When a determination of stockholders entitled to vote at a meeting of stockholders has been made as provided in this section, such determination shall apply to any adjournment thereof.

Section 6. Voting Lists. The officer or agent having charge of the stock transfer books for shares of the corporation shall make a complete list of the stockholders entitled to vote at such meeting, or any adjournment thereof, arranged in alphabetical order, with the address of and the number of shares held by each, which list shall be produced and kept open at the time and place of the meeting and shall be germane to the meeting during the whole time of the meeting. The original stock transfer books shall be prima facie evidence as to who are the stockholders entitled to examine such list or transfer books or to vote at the meeting of stockholders.

Section 7. Quorum. At any meeting of stockholders, a majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall constitute a quorum. If a quorum is present, the affirmative vote of a majority of the shares represented at the meeting and entitled to vote on the subject matter shall be the act of the stockholders unless the vote of a greater number is otherwise required by law or the provisions of these Bylaws.

Section 8. Proxies. At all meetings of stockholders, a stockholder may vote by proxy executed in writing by the stockholder or by his duly authorized attorney in fact. Such proxy shall be filed with the secretary of the corporation before or at the time of the meeting.

Section 9. Voting. Each stockholder entitled to vote in accordance with the terms and provisions of the certificate of in corporation and these Bylaws shall be entitled to one vote, in person or by proxy, for each share of stock entitled to vote held by such stockholders. Upon the demand of any stockholder, the vote for directors and upon any question before the meeting shall be by ballot. All elections for directors shall be decided by plurality vote. All other questions shall be decided by majority vote except as otherwise provided by law.

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Section 10. Order of Business. The order of business at all meetings of the stockholders shall be as follows:

1. Roll call.

2. Proof of notice of meeting or waiver of notice.

3. Reading of minutes of preceding meeting.

4. Reports of officers.

5. Reports of committees.

6. Election of directors.

7. Unfinished business.

8. New business.

Section 11. Informal Action by Stockholders. Unless otherwise provided by law, any action required to be taken at a meeting of the stockholders, or any other action which may be taken at a meeting of the stockholders, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the stockholders entitled to vote with respect to the subject matter thereof.

ARTICLE III
BOARD OF DIRECTORS

Section 1. General Powers. The business and affairs of the corporation shall be managed by its Board of Directors. The directors shall in all cases act as a board, and they may adopt such rules and regulations for the conduct of their meetings and the management of the corporation, as they may deem proper, not inconsistent with these Bylaws and the laws of the State of Utah.

Section 2. Number, Tenure and Qualifications. The number of directors of the corporation shall be three (3), except as long as a corporation has less than three shareholders entitled to vote for the election of directors, a corporation may have a minimum number of directors equal to the number of those shareholders. One of the directors shall be designated as chairman. Each director shall hold office until the next annual meeting of stockholders and until his successor shall have been elected and qualified.

Section 3. Regular Meetings. A regular meeting of the directors shall be held without other notice than this By-Law immediately after and at the same place as the annual meeting of stockholders. The directors may provide, by resolution, the time and place for the holding of additional regular meetings without other notice than such resolution.

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Section 4. Special Meeting. Special meeting of the directors may be called by or at the request of the president, the chairman of the Board or any two (2) directors. The person or persons authorized to call special meetings of the directors may fix the place for holding any special meeting of the directors called by them.

Section 5. Notice. Notice of any special meeting shall be given at least four (4) days previously thereto by written notice delivered personally, or by telegram or mailed to each director at his business address. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. If notice be given by telegram, such notice shall be deemed to be delivered when the telegram is delivered to the telegraph company. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 6. Quorum. At any meeting of the Board of Directors, the majority of existing directors shall constitute a quorum for the transaction of business.

Section 7. Manner of Acting. The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

Section 8. Newly Created Directorships and Vacancies. Vacancies and newly created directorships resulting from any increase in the number of directors may be filled by a majority of the directors then in office, though less than a quorum, and the directors so chosen shall hold office until the next annual meeting of stockholders and until their successors are duly elected and qualified. A director elected to fill a vacancy caused by resignation, death or removal shall be elected to hold office for the unexpired term of his predecessor.

Section 9. Removal of Directors. Any director may be removed, at a meeting called expressly for that purpose, either for or without cause, at any time by vote of the holders of a majority of the outstanding shares of capital stock of the corporation then entitled to vote at an election of directors, except that if less than the entire Board of Directors is to be removed, no one of the directors may be removed if the votes cast against his removal would be sufficient to elect him if then cumulatively voted at an election for the entire Board of Directors. Any directorship to be filled by reason of the removal of a director by the stockholders pursuant to this section may be filled by a vote of a majority of the shares represented at the meeting at which the director was removed, or at an annual meeting of stockholders, and then entitled to vote at an election of directors.

Section 10. Resignation. A director may resign at any time by giving written notice to the Board of Directors, the president or the secretary of the corporation. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof by the Board or such officer, and the acceptance of the resignation shall not be necessary to make it effective.

Section 11. Compensation. No compensation shall be paid to directors, as such, for their services, but by resolution of the Board of Directors a fixed sum and expenses for actual attendance at each regular or special meeting of the Board of Directors may be authorized. Nothing herein

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contained shall be construed to preclude any director from serving the corporation in any other capacity and receiving compensation therefor.

Section 12. Presumption of Assent. A director of the corporation who is present at a meeting of the directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his dissent shall be entered in the minutes of the meeting or unless he shall file his written dissent to such action with the person acting as the secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of such action.

Section 13. Executive and Other Committees. The Board of Directors, by resolution, my designate from among its members an executive committee and other committees, each consisting of two or more directors. Each such committee shall serve at the pleasure of the Board.

Section 14. Informal Action by Directors. Unless otherwise provided by law, any action required to be taken at a meeting of the Board of Directors, or any other action which may be taken at a meeting of the Board of Directors, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the directors.

Section 15. Interest of Directors in Contract. Any contract or other transaction between the corporation and one or more of its directors shall be valid for all purposes, notwithstanding the presence of such director or directors at the meeting of the Board of Directors which acts upon such contract or transaction, and notwithstanding his or their participating in such action, if the fact of such interest shall be disclosed or known to the Board of Directors, and such Board shall nevertheless approve and ratify such contract or transaction by unanimous vote of the Board of Directors. This section shall not be construed to invalidate any contract or other transaction which would otherwise be valid under the common and statutory law applicable thereto.

ARTICLE IV
OFFICERS

Section 1. Number. The officers of the corporation shall be a president, a secretary and a treasurer, each of whom shall be elected by the directors. The directors may also elect a vice president. Such other officers and assistant officers as may be deemed necessary may be elected or appointed by the directors.

Section 2. Election and Term of Office. The officers of the corporation to be elected by the Board of Directors shall be elected annually at the first meeting of the directors held after each annual meeting of the stockholders. Each officer shall hold office until his successor shall have been duly elected and shall have qualified or until his death or until he shall resign or shall have been removed in the manner hereinafter provided.

Section 3. Removal. Any officer or agent elected or appointed by the directors may be removed by the directors whenever in their judgment the best interests of the corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

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Section 4. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the directors for the unexpired portion of the term.

Section 5. President. The president shall be the principal executive officer of the corporation and, subject to the control of the directors, shall in general supervise and control all of the business and affairs of the corporation. He shall, when present, preside at all meetings of the stockholders and of the directors. He may sign, with the secretary or any other proper officer of the corporation thereunto authorized by the directors, certificates for shares of the corporation, any deeds, mortgages, bonds, contracts, or other instruments which the directors have authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the directors or by these Bylaws to some other officer or agent of the corporation, or shall be required by law to be otherwise signed or executed;

and in general shall perform all duties incident to the office of president and such other duties as may be prescribed by the directors from time to time.

Section 6. Vice President. In the absence of the president or in the event of his death, inability or refusal to act, the vice president shall perform the duties of the president, and when so acting, shall have all the powers of and be subject to all the restrictions upon the president. The vice president shall perform such other duties as from time to time may be assigned to him by the president or the directors.

Section 7. Secretary. The secretary shall keep the minutes of the stockholders' and of the directors, meetings in one or more books provided for that purpose, see that all notices are duly given in accordance with the provisions of these Bylaws or as required, be custodian of the corporate records and of the seal of the corporation and keep a register of the post office address of each stockholder which shall be furnished to the secretary by such stockholder, have general charge of the stock transfer books of the corporation and, in general, perform all duties incident to the office of secretary and such other duties as from time to time may be assigned to him by the president or by the directors.

Section 8. Treasurer. If required by the directors, the treasurer shall give a bond for the faithful discharge of his duties in such sum and with such surety or sureties as the directors shall determine. He shall hhave charge and custody of and be responsible for all funds and securities of the corporation; receive and give receipts for monies due and payable to the corporation from any source whatsoever, and deposit all such monies in the name of the corporation in such banks, trust companies or other depositories as shall be selected in accordance with these Bylaws and, in general, perform all of the duties incident to the office of treasurer and such other duties as from time to time may be assigned to him by the president or by the directors.

Section 9. Salaries. The salaries of the officers shall be fixed from time to time by the Board of Directors, and no officer shall be prevented from receiving such salary by reason of the fact that he is also a director of the corporation.

ARTICLE V
CONTRACTS, LOANS, CHECKS AND DEPOSITS

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Section 1. Contracts and Leases. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or lease or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances.

Section 2. Loans. No loans shall be contracted on behalf of the corporation, and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

Section 3. Checks, Drafts, Etc. All checks, drafts or other orders for payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, agent or agents of the corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

Section 4. Deposits. All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositaries as the Board of Directors may select.

ARTICLE VI
CERTIFICATES FOR SHARES AND THEIR TRANSFER

Section 1. Certificates for Shares. Certificates representing shares of the corporation shall be in such form as shall be determined by the directors. Such certificates shall be signed by the president and by the secretary or by such other officers authorized by law or by the Board of Directors. All certificates for shares shall be consecutively numbered or otherwise identified. The name and address of the stockholders, the number of shares and date of issue, shall be entered on the stock transfer books of the corporation. All certificates surrendered to the corporation for transfer shall be canceled and no new certificate shall be issued until the former certificate for a like number of shares shall have been surrendered and canceled, except that in case of a lost, destroyed or mutilated certificate a new one may be issued therefor upon such terms and indemnity to the corporation as the directors may prescribe.

Section 2. Transfers of Shares.

(a) Upon surrender to the corporation or the transfer agent of the corporation of a certificate for shares duly endorsed or accompanied by proper evidence of succession, assignment or authority to transfer, it shall be the duty of the corporation to issue a new certificate to the person entitled thereto, and cancel the old certificate; every such transfer shall be entered on the transfer book of the corporation which shall be kept at its principal office.

(b) The corporation shall be entitled to treat the holder of record of any share as the holder in fact thereof, and accordingly, shall not be bound to recognize any equitable or other claim to or interest in such share on the part of any other person whether or not it shall have express or other notice thereof, except as expressly provided by the laws of the State of Utah.

ARTICLE VII
DIVIDENDS

The Board of Directors may from time to time declare and the corporation may pay dividends on its outstanding shares in the manner and upon the terms and conditions provided by law.

ARTICLE VIII
WAIVER OF NOTICE

Unless otherwise provided by law, whenever any notice is required to be given to any stockholder or director of the corporation under the provisions of these Bylaws or under the provisions of the Articles of Incorporation, a waiver thereof in writing, signed by the person or persons entitled to such notice whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE IX
AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by a vote of the stockholders representing a majority of all the shares issued and outstanding, at any annual stockholders, meeting or at any special stockholders' meeting when the proposed amendment has been sent out in the notice of such meeting.

APPENDIX C

CORPORATE CHARTER

Incorporated by reference. The most current information can be found at corporations.utah.gov