VICTORY MARINE HOLDINGS CORP.

15946 Downey Ave
Paramount, CA 90723

(480) 500-5954
http:// www.getgutsi.co
shane@dgbh.us

Quarterly Report

For the period ending September 30, 2026 **(the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

365,790,495 as of 09/30/2026 *(Current Reporting Period Date or More Recent Date)*

121,074,966 as of 12/31/2025 * *(Most Recent Completed Fiscal Year End)*

* The 121,074,966 shares shown above are the legal shares outstanding as of December 31, 2025. Because the March 2026 transaction with Dunn & Groux Beverage Holdings, Inc. was accounted for as a reverse recapitalization, the December 31, 2025 comparative balance in the financial statements was retrospectively restated to 150,000,000 common shares using the exchange ratio established in the Share Exchange Agreement (refer to Note 13 - Reverse Acquisition).

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[5] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

[5] "Change in Control" shall mean any events resulting in:

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

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

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

Current since May 7, 2018:	Victory Marine Holdings Corp.
Before May 7, 2018:	China Good Electric, Inc.
Before October 10, 2007:	Planisol, Inc.
Before May 17, 1984:	Continental Health Services Corporation
Before November 2, 1972:	Triangle Industries Corporation
Before February 5, 1971:	Triangle Uranium Corporation

Victory Marine Holdings Corp. (the “Company”) was originally incorporated on November 3, 1954 in the State of Nevada under the name of Triangle Uranium Corporation. On February 5, 1971, the Company changed its name to Triangle Industries Corporation. On November 2, 1972, the Company changed its name to Continental Health Services Corporation. On May 17, 1984, the Company changed its name to Planisol, Inc., and on October 10, 2007, the Company changed its name to China Good Electric, Inc. The Company was administratively abandoned and reinstated in September 2017 through a court appointed guardian – Custodian. On March 23, 2018, the Board of Directors of the Company approved the name of the Company was changed to “Victory Marine Holdings Corp.”, which was effective on May 7, 2018. The Company’s common shares are quoted on the “OTCID” quotation market under the symbol “VMHG”. The Company is currently active status with the State of Nevada.

Current State and Date of Incorporation or Registration: Nevada, November 3, 1954
Standing in this jurisdiction: (e.g. active, default, inactive): active

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

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

None

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

On March 17, 2026 (the "Closing Date"), VMHG completed a share exchange transaction (the "Merger") with Dunn & Groux Beverage Holdings, Inc. ("DGBH"). Pursuant to the Share Exchange Agreement: (i) the holders of 4,750,000 outstanding shares of DGBH common stock, representing 83.34% of DGBH’s outstanding common stock, exchanged their shares for 150,000,000 newly issued shares of the VMHG ’s common stock and 35,000 newly issued shares of the VMHG ’s Series B Preferred Stock (collectively, the "Merger Consideration"); and (ii) the remaining 949,333 shares of DGBH common stock and 200,000 shares of DGBH preferred stock did not participate in the exchange. Such non-exchanged shares of DGBH are retained by their original holders at the DGBH subsidiary level and are reflected as non-controlling interests in the accompanying condensed consolidated financial statements (refer to financial statements Note 9 — Equity).

On March 17, 2026 a Certificate of Designation was filed with the Secretary of State of Nevada, for the Company's Series B Preferred Stock.

During June 2026, the Company amended and restated the Series B Certificate of Designation to correct the optional conversion ratio from one (1) share of common stock per Series B share to one thousand (1,000) shares of common stock per Series B share and to conform the related conversion protections.

On July 17, 2026, the Board of Directors authorized management to proceed with the proposed change of the Company's name to Dunn & Groux Beverage Holdings, Inc. and a corresponding trading-symbol change, subject to required Nevada and FINRA approvals and effectiveness.

On October 16, 2026, the Company's Certificate of Amendment to its Articles of Incorporation was filed with and approved by the Nevada Secretary of State, changing the Company's name from Victory Marine Holdings Corp. to Dunn & Groux Beverage Holdings, Inc. The corresponding change of the Company's trading symbol remains subject to FINRA's processing of the Company-Related Action notification submitted pursuant to FINRA Rule 6490.

Address of the issuer's principal executive office:

15946 Downey Ave

Paramount, CA 90723

Address of the issuer's principal place of business:

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

15946 Downey Ave

Paramount, CA 90723

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: Securities Transfer Corporation
Phone: (469) 633-0101
Email: akeener@stctransfer.com

Address: 2901 N Dallas Parkway
Suite 380
Plano, Texas 75093

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:	VMHG
Exact title and class of securities outstanding:	Common Stock
CUSIP:	926462 10 2
Par or stated value:	$.001
Total shares authorized:	1,000,000,000 as of date: 09/30/2026
Total shares outstanding:	365,790,495 as of date: 09/30/2026
Total number of shareholders of record:	536 as of date: 09/30/2026

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

None

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

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

Exact title and class of the security:	Convertible Preferred Series A Stock
Par or stated value:	$.001
Total shares authorized:	5,000,000 as of date: 09/30/2026
Total shares outstanding:	60,000 as of date: 09/30/2026
Total number of shareholders of record:	1 as of date: 09/30/2026

Exact title and class of the security:	Preferred Series B Stock
Par or stated value:	$.001
Total shares authorized:	35,000 as of date: 09/30/2026
Total shares outstanding:	35,000 as of date: 09/30/2026
Total number of shareholders of record:	3 as of date: 09/30/2026

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

None

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.

One for one voting rights on all common stock, entitled to dividends as determined by the board of directors. No Pre-emptive rights.

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

Convertible Preferred Series A Stock

The Company's authorized Preferred Stocks are 20,000,000 shares, $.001 par value. Out of the 20,000,000 shares of Preferred Stock, 5,000,000 shares were further designated as Convertible Preferred Series A Stock, each share of which has a conversion ratio of 1:1,000 and is entitled to one thousand votes on any and all matters considered and voted upon by the Corporation's Common Stock.

Preferred Series B Stock

The total number of authorized shares of Series B Preferred Stock shall be Thirty-Five Thousand (35,000) shares, par value $0.001 per share. ***Voting Rights-*** the holders of Series B Preferred Stock shall vote together with the holders of Common Stock as a single class on all matters submitted to a vote of the stockholders of the Corporation. Each share of Series B Preferred Stock shall entitle the holder thereof to the number of votes determined by the following formula (the "Voting Formula"):

Votes Per Series B Share = ***(3 × N) ÷ S***

Dividends- The holders of Series B Preferred Stock shall not be entitled to receive dividends, unless and until declared by the Board of Directors in its sole discretion.

Liquidation Rights- In the event of any voluntary or involuntary liquidation, dissolution, or winding up of the Corporation (a "Liquidation Event"), the holders of Series B Preferred Stock shall be entitled to receive, out of the assets of the Corporation available for distribution to stockholders, before any distribution is made to holders of Common Stock or any other class or series of stock ranking junior to the Series B Preferred Stock, a liquidation preference equal to the par value of the Series B Preferred Stock ($0.001 per share).

Conversion- *Optional Conversion*. Each share of Series B Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, into one thousand (1,000) shares of Common Stock of the Corporation (the "Conversion Ratio"). No Preemptive Rights. The holders of Series B Preferred Stock shall have no preemptive rights with respect to any shares of capital stock of the Corporation or any other securities convertible into or carrying rights or options to purchase any such shares.

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

The Series B Preferred Stock includes adjustment protections for stock splits, combinations, recapitalizations, mergers, reorganizations, and similar transactions; requires the Company to reserve sufficient authorized common shares for conversion; and contains the protective provisions set forth in the Amended and Restated Certificate of Designation.

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.

During June 2026, the Company amended and restated the Series B Certificate of Designation to correct the optional conversion ratio from 1:1 to 1:1,000 and to conform the related conversion protections for the outstanding Series B shares.

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:
No: ☐ Yes: ☒ (If yes, you must complete the table below)

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date 01/01/2024 Common: 83,434,847 Preferred Series A: 60,000									
Date of Transaction	**Transaction type (e.g., new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
06/09/2024	New	26,925,833	Common	$.00055	Yes	Greentree Financial Group R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
12/30/2025	New	10,714,286	Common	$0.0007	Yes	Greentree Financial Group R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
01/08/2026	New	11,818,182	Common	$.00055	n/a	Greentree Financial Group R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
01/16/2026	New	13,000,000	Common	$0.0005	n/a	Greentree Financial Group R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
03/20/26	New	63,157,895	Common	n/a	n/a	Groux Family Holdings LLC Robert Groux	plan of exchange agreement	Restricted	Rule 144
03/20/2026	New	63,157,895	Common	n/a	n/a	Dunn Capital Partners LLC Jaden Dunn	plan of exchange agreement	Restricted	Rule 144
03/20/2026	New	23,684,210	Common	n/a	n/a	First Olympia Inc. Jacqueline Wilkie and Louise Wilke	plan of exchange agreement	Restricted	Rule 144
03/20/26	New	14,737	Preferred B	n/a	n/a	Groux Family Holdings LLC Robert Groux	plan of exchange agreement	Restricted	Rule 144

03/20/2026	New	14,737	Preferred B	n/a	n/a	Dunn Capital Partners LLC Jaden Dunn	plan of exchange agreement	Restricted	Rule 144
03/20/2026	New	5,526	Preferred B	n/a	n/a	First Olympia Inc. Jacqueline Wilkie and Louise Wilke	plan of exchange agreement	Restricted	Rule 144
04/06/26	New	11,579,286	Common	$0.007	Yes	GREENTREE FINANCIAL GROUP INC. / R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
05/11/26	New	21,258,503	Common	$0.00735	Yes	Juniper Ridge Holdings LLC Rozann J. Dunn	Debt Conversion	Unrestricted	Rule 144
06/04/26	New	10,000,000	Common	$0.006	Yes	GREENTREE FINANCIAL GROUP INC. / R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
06/26/26	New	4,703,676	Common	$0.0068	Yes	GREENTREE FINANCIAL GROUP INC. / R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
06/26/26	New	8,569,118	Common	$0.0068	Yes	GREENTREE FINANCIAL GROUP INC. / R. Chris Cottone	Debt Conversion	Unrestricted	Rule 144
07/13/2026	New	13,786,764	common	$0.0068	Yes	Juniper Ridge Holdings LLC/ Rozann J. Dunn	Debt Conversion	Unrestricted	4(a)(1)
Shares Outstanding on Date of This Report: Ending Balance Date 09/30/2026 Common: 365,790,495 Preferred Series A: 60,000 Preferred Series B: 35,000									

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

On January 29, 2026, Orlando Hernandez, CEO and Director of the company, entered into a Stock Purchase Agreement with Red Gemini LLC. which is controlled by William Shane Dunn., whereby Mr. Hernandez sold 20,000,000 common shares and 60,000 Convertible Series A preferred stock in exchange for cash resulting in a change of control for the company. The Change of control is effective as of January 29,2026.

On March 17, 2026 (the "Closing Date"), VMHG completed a share exchange transaction (the "Merger") with Dunn & Groux Beverage Holdings, Inc. ("DGBH"). Pursuant to the Share Exchange Agreement: (i) the holders of 4,750,000 outstanding shares of DGBH common stock, representing 83.34% of DGBH's outstanding common stock, exchanged their shares for 150,000,000 newly issued shares of the VMHG 's common stock and 35,000 newly issued shares of the VMHG 's Series B Preferred Stock (collectively, the "Merger Consideration"); and (ii) the remaining 949,333 shares of DGBH common stock and 200,000 shares of DGBH preferred stock did not participate in the exchange. Such non-exchanged shares of DGBH are retained by their original holders at the DGBH subsidiary level and are reflected as non-controlling interests in the accompanying condensed consolidated financial statements (refer to financial statements Note 9 — Equity).

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance ($)	Outstanding Balance ($) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion[6]	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
03/27/2020	$35,000	$0	One year	50% of the lowest trading price for the twenty (20) trading days immediately preceding the conversion date	11,579,286	0	Greentree Financial Group R. Chris Cottone	Services Note
02/05/2021	Up to $250,000	$0	One year	50% of the lowest trading price for the twenty (20) trading days prior to the Conversion date	141,213,651	0	Juniper Ridge Holdings LLC Rozann J. Dunn	Loan
03/08/2023	$65,000	$0	One year	50% of the lowest trading price for the twenty (20) trading days immediately preceding the conversion date	18,569,118	0	Greentree Financial Group R. Chris Cottone	Services Note
Total Outstanding Balance:		$0		**Total Shares:**	171,362,055	0		

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

As of June 30, 2026, the only remaining convertible debt was $93,750 assigned to Juniper Ridge Holdings LLC, consisting of $48,750 of principal and $45,000 of accrued interest. The balance was converted on July 6, 2026 into 13,786,764 common shares, as disclosed in Note 6 to the financial statements.

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")

Following the March 2026 share exchange transaction with Dunn & Groux Beverage Holdings, Inc. ("DGBH"), the Company's operations primarily consist of beverage brand development, beverage manufacturing coordination, direct-store-distribution ("DSD"), wholesale beverage distribution, third-party beverage distribution, ecommerce sales operations, and related logistics and fulfillment activities.

[1] The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

The Company is focused on the development, marketing, distribution, and sale of mineral-based hydration products, functional beverage products, consumer packaged goods ("CPG"), prebiotic mineral sodas, sparkling mineral beverages, and related wellness products through its operating subsidiaries and distribution network.

The Company's operations include company-owned DSD operations primarily located in Arizona and Southern California, together with a broader independent distribution network supporting regional and national distribution activities.

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

The Company's primary operating subsidiary is Dunn & Groux Beverage Holdings, Inc. ("DGBH"), a Delaware corporation focused on the development, marketing, distribution, and sale of functional beverage products and related consumer packaged goods.

DGBH operates through affiliated beverage operating and distribution entities, including Groux Distribution Group LLC ("GDG"), which manages beverage distribution, third-party beverage distribution, DSD operations, warehouse logistics, inventory management, customer fulfillment activities, ecommerce fulfillment, and related beverage distribution operations primarily in Arizona and Southern California.

The Company also operates through related beverage support, logistics, warehousing, and ecommerce operations associated with its beverage and wellness product portfolio.

C. Describe the issuers' principal products or services.

The Company's products and services include beverage product development, beverage distribution, DSD logistics, ecommerce fulfillment, warehouse and customer fulfillment services, and sales of functional hydration, beverage, and consumer packaged goods ("CPG") products under various beverage and wellness brands, including the GUTSI™ product line.

Current product categories include:

- fulvic and humic prebiotic mineral sodas;
- fulvic and humic mineral supplements and mineral drops;
- fulvic and humic mineral gummies and related wellness CPG products;
- fulvic and humic hydration beverages;
- fulvic and humic sparkling mineral waters;
- functional mineral beverages.

5) Issuer's Facilities

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

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

The Company's principal executive office and principal place of business is its approximately 15,000-square-foot leased warehouse, distribution, and office facility located at 15946 Downey Ave, Paramount, California 90723. The facility is leased under a three-year lease that commenced April 1, 2026.

The Company also leases an approximately 5,000-square-foot warehouse and distribution facility in Tempe, Arizona under a lease effective November 1, 2025. The Company does not own either facility.

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

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

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

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

Names of All Officers, Directors and Control Persons	**Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)**	**Residential Address (City / State Only)**	**Number of shares owned**	**Share type/class**	**Ownership Percentage of Class Outstanding**
William Shane Dunn	Director	Miami, FL	**(1)**	**-**	**-**
Robert Groux	CEO	Newport Beach, CA	**(2)**	**-**	**-**
Red Gemini LLC / William Shane Dunn (1)	Owner of more than 5%	Miami, FL	20,000,000	Common Stock	5.47%
Red Gemini LLC / William Shane Dunn (1)	Owner of more than 5%	Miami, FL	60,000	Preferred A	100 %
Groux Family Holdings LLC. c/o Robert Groux (2)	Owner of more than 5%	Newport Beach, CA	63,157,895 14,737	Common Preferred B	17.27% 42.11%
Dunn Capital Partners LLC c/o Jaden Dunn (3)	Owner of more than 5%	Sheridan, WY	63,157,895 14,737	Common Preferred B	17.27% 42.11%
First Olympia Inc. c/o Jacqueline Wilkie and Louise Wilke	Owner of more than 5%	Toronto, Canada	23,684,210 5,526	Common Preferred B	6.47% 15.79%

(4)					

1. The Company's 20,000,000 shares of common stock and 60,000 shares of preferred A stock are owned by Red Gemini LLC of which Mr. Dunn is the control person.

2. The Company's 63,157,895 shares of common stock and 14,737 shares of preferred B stock are owned by Groux Family Holdings LLC of which Robert Groux is the control person.
3. The Company's 63,157,895 shares of common stock and 14,737 shares of Series B Preferred Stock are owned by Dunn Capital Partners LLC, of which Jaden Dunn is the control person.
4. The Company's 23,684,210 shares of common stock and 5,526 shares of Series B Preferred Stock are owned by First Olympia Inc., of which Jacqueline Wilkie and Louise Wilke are the control persons.

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

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

NONE

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

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

NONE

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.
Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name:	Jonathan D. Leinwand
Firm:	Law Offices of Jonathan D. Leinwand, P.A.
Address 1:	18305 Biscayne Blvd, Suite 200
Address 2:	Aventura, FL 33160
Phone:	(954) 903-7856
Email:	Jonathan@jdlpa.com

Accountant or Auditor

Firm:	L&L CPAs PA
Address 1:	1000 S Pine Island Rd, Ste 210
Address 2:	Plantation, FL 33324
Phone:	(858) 229-5140
Email:	tluo@llcpas.net

Investor Relations

Name:	None
Firm:	None

Address 1: None
Address 2: None
Phone: None
Email: None

All other means of Investor Communication:

X (Twitter): None
Discord: None
LinkedIn None
Facebook: None
[Other] None

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

Name: None
Firm: None
Nature of Services: None
Address 1: None
Address 2: None
Phone: None
Email: None

9) Disclosure & Financial Information

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

Name: Marchello Beriy
Title: Attorney
Relationship to Issuer: Securities Counsel

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

☐ IFRS
[X] U.S. GAAP

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

Name: William Shane Dunn
Title: Director
Relationship to Issuer: Director
Describe the qualifications of the person or persons who prepared the financial statements:[6] William Shane Dunn has worked with publicly traded companies for over a decade.

[1] 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.

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, Robert J. Groux certify that:

1. I have reviewed this Disclosure Statement for Victory Marine Holdings Corp.;

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.

11/11/2026 [Date]

/s/Robert J. Groux [CEO's Signature]

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

Principal Financial Officer:

I, Robert J. Groux certify that:

1. I have reviewed this Disclosure Statement for Victory Marine Holdings Corp.;

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.

11/11/2026 [Date]

/s/Robert J. Groux [CFO's Signature]

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

DUNN & GROUX BEVERAGE HOLDINGS, INC. AND SUBSIDIARIES

(FORMERLY VICTORY MARINE HOLDINGS CORP.)

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

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DUNN & GROUX BEVERAGE HOLDINGS, INC. AND SUBSIDIARIES
(FORMERLY VICTORY MARINE HOLDINGS CORP.)
Condensed Consolidated Balance Sheets

	September 30, 2026	December 31, 2025
	(unaudited)	*(unaudited)*
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 243,893	$ 148,860
Accounts receivable	212,160	-
Inventories, net	546,856	28,619
Prepaid expenses	149,999	25,150
Other current assets	62,588	-
Total current assets	1,215,496	202,629
Property and equipment, net	196,109	85,562
Intangible assets	712,450	735,458
Right-of-use assets	503,390	121,624
Total non-current assets	1,411,949	942,644
TOTAL ASSETS	**$ 2,627,445**	**$ 1,145,273**
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable	$ 135,208	$ 3,313
Accrued expenses	7,163	-
Due to related parties	217,679	346,086
Lease liabilities, current	220,977	63,762
Total current liabilities	581,027	413,161
Lease liabilities, noncurrent	302,173	58,091
Total non-current liabilities	302,173	58,091
TOTAL LIABILITIES	**883,200**	**471,252**
STOCKHOLDERS' EQUITY		
Preferred stock (Par value $0.001, 20,000,000 shares authorized)		
Convertible Series A Preferred Stock (60,000 and 0 shares issued and outstanding as of September 30, 2026 and December 31, 2025, respectively)	$ 60	$ -
Series B Preferred Stock (35,000 and 0 shares issued and outstanding as of September 30, 2026 and December 31, 2025, respectively)	945,000	-
Common stock (Par value $0.001, 1,000,000,000 shares authorized, of which 365,790,495 and 150,000,000 shares issued and outstanding as of September 30, 2026 and December 31, 2025, respectively) *	365,791	150,000
Additional paid-in capital	1,614,506	1,039,051
Retained earnings (accumulated deficit)	(1,503,641)	(430,033)
Stock subscription receivable	(200,000)	-
Non-controlling interest	522,529	(84,997)
Total stockholders' equity	1,744,245	674,021
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	**$ 2,627,445**	**$ 1,145,273**

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

** Par value of common stock, additional paid-in capital and share data have been retrospectively restated to give effect to the reverse recapitalization that is discussed in Note 1.*

DUNN & GROUX BEVERAGE HOLDINGS, INC. AND SUBSIDIARIES
(FORMERLY VICTORY MARINE HOLDINGS CORP.)

Condensed Consolidated Statements of Operations

	For the Three Months Ended September 30, 2026	For the Three Months Ended September 30, 2025	For the Nine Months Ended September 30, 2026	For the Nine Months Ended September 30, 2025
	(unaudited)	*(unaudited)*	*(unaudited)*	*(unaudited)*
Revenues:				
Net sales	$ 326,872	$ -	$ 543,212	$ -
Cost of goods sold	335,384	-	545,331	-
Gross profit (loss)	(8,512)	-	(2,119)	-
Operating expenses:				
General and administrative expenses	641,462	-	1,492,074	-
Selling and marketing expenses	305,110	-	731,895	-
Professional fees	91,620	-	128,946	-
Depreciation and amortization expense	29,399	-	67,114	-
Total operating expenses	1,067,591	-	2,420,029	-
Loss from operations	**(1,076,103)**	**-**	**(2,422,148)**	**-**
Other income (expenses):				
Interest expense, net	(13)	-	(5,580)	-
Other income	5,762	-	21,884	-
Change in fair value of derivative liabilities	-	-	1,634,124	-
Total other income, net	5,749	-	1,650,428	-
Loss before income taxes	(1,070,354)	-	(771,720)	-
Provision for income taxes	-	-	-	-
Net Loss	(1,070,354)	-	(771,720)	-
Net Loss attributable to non-controlling interests	(296,171)	-	(643,077)	-
Net loss attributable to Dunn & Groux Beverage Holdings, Inc.	**$** (774,183)	$ -	**$** (128,643)	$ -
Less: deemed dividend on Series B Preferred Stock	(944,965)	-	(944,965)	-
Net loss attributable to common stockholders	**$** (1,719,148)	$ -	**$** (1,073,608)	$ -
Net loss per share attributable to common stockholders:				
Basic	$ (0.0047)	$ -	$ (0.0037)	$ -
Diluted	$ (0.0047)	$ -	$ (0.0037)	$ -
Weighted average number of shares outstanding:				
Basic	363,842,365	-	286,822,468	-
Diluted	363,842,365	-	286,822,468	-

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

DUNN & GROUX BEVERAGE HOLDINGS, INC. AND SUBSIDIARIES
(FORMERLY VICTORY MARINE HOLDINGS CORP.)
Condensed Consolidated Statements of Changes in Stockholders' Equity
For the Period from October 21, 2025 (Inception) to December 31, 2025 and the Nine Months Ended September 30, 2026 (unaudited)

	Common Stock		Series B Preferred Stock		Series A Preferred Stock		Additional	Accumulated	Non-Controlling	Stock Subscription	Total Stockholders'
	Shares*	Amount*	Shares	Amount	Shares	Amount	Paid-in Capital	deficit	Interest	receivable	Equity
Balance, October 21, 2025 (inception)	-	-	-	-	-	-	-	-	-	-	-
Shareholders Injection	150,000,000	150,000	-	-	-	-	289,051	-	949	-	440,000
Shares issued for Intangible Assets Transfer	-	-	-	-	-	-	750,000	-	-	-	750,000
Net Loss	-	-	-	-	-	-	-	(430,033)	(85,946)	-	(515,979)
Balance, December 31, 2025	**150,000,000**	**150,000**	**-**	**-**	**-**	**-**	**1,039,051**	**(430,033)**	**(84,997)**	**-**	**674,021**
Effect of reverse recapitalization	145,893,148	145,893	35,000	35	60,000	60	(3,665,227)	-	-	-	(3,519,239)
Issuance of subsidiary shares to noncontrolling interests	-	-	-	-	-	-	2,250,574	-	845,426	(650,000)	2,446,000
Net Income (Loss)	-	-	-	-	-	-	-	274,757	(95,261)	-	179,496
Balance, March 31, 2026 (unaudited)	**295,893,148**	**295,893**	**35,000**	**35**	**60,000**	**60**	**(375,602)**	**(155,276)**	**665,168**	**(650,000)**	**(219,722)**
Shares issued for Note Conversion	56,110,583	56,111	-	-	-	-	1,478,938	-	-	-	1,535,049
Issuance of subsidiary shares to noncontrolling interests	-	-	-	-	-	-	(40,435)	-	295,435	600,000	855,000
Net Income (Loss)	-	-	-	-	-	-	-	370,783	(251,645)	-	119,138
Balance, June 30, 2026 (unaudited)	**352,003,731**	**352,004**	**35,000**	**35**	**60,000**	**60**	**1,062,901**	**215,507**	**708,958**	**(50,000)**	**2,289,465**
Shares issued for Note Conversion	13,786,764	13,787	-	-	-	-	349,347	-	-	-	363,134
Deemed dividend on Series B Preferred Stock	-	-	-	944,965	-	-	-	(944,965)	-	-	-
Issuance of subsidiary shares to noncontrolling interests	-	-	-	-	-	-	202,258	-	109,742	(150,000)	162,000
Net Loss	-	-	-	-	-	-	-	(774,183)	(296,171)	-	(1,070,354)
Balance, September 30, 2026 (unaudited)	**365,790,495**	**365,791**	**35,000**	**945,000**	**60,000**	**60**	**1,614,506**	**(1,503,641)**	**522,529**	**(200,000)**	**1,744,245**

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

** Par value of common stock, additional paid-in capital and share data have been retrospectively restated to give effect to the reverse recapitalization that is discussed in Note 1.*

DUNN & GROUX BEVERAGE HOLDINGS, INC. AND SUBSIDIARIES
(FORMERLY VICTORY MARINE HOLDINGS CORP.)
Condensed Consolidated Statements of Cash Flows

	For the Nine Months Ended September 30, 2026	For the Nine Months Ended September 30, 2025
	(unaudited)	*(unaudited)*
Cash flows from operating activities:		
Net loss	$ (771,720)	$ -
Adjustments to reconcile net loss to net cash used in operating activities:		
Change in fair value of derivative liabilities	(1,634,124)	-
Depreciation and amortization expense	67,114	-
Non-cash lease expenses	19,531	-
Conversion fees settled in common stock	7,500	-
Changes in operating assets and liabilities:		
Inventories	(518,237)	-
Accounts receivable	(212,160)	-
Prepaid expenses	(124,849)	-
Other current assets	(62,588)	-
Accounts payable	117,477	-
Accrued expenses	7,163	-
Interest payable	5,567	-
Net cash used in operating activities	**(3,099,326)**	-
Cash flows from investing activities:		
Purchase of property and equipment, net	(134,984)	-
Purchase of intangible assets	(5,250)	-
Net cash used in investing activities	**(140,234)**	-
Cash flows from financing activities:		
Proceeds from Issuance of subsidiary shares to noncontrolling interests	3,463,000	-
Repayments of loans from related parties	(128,407)	-
Net cash provided by financing activities	**3,334,593**	**-**
Net change in cash and cash equivalents	**95,033**	**-**
Cash and cash equivalents, beginning of period	148,860	-
Cash and cash equivalents, end of period	**$ 243,893**	**$ -**
Supplemental disclosure of cash flow information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Supplemental disclosure of non-cash investing and financing activities:		
Stock subscription receivable from issuance of subsidiary shares	$ 200,000	$ -
Liabilities assumed in reverse recapitalization (Note 13)	$ 3,519,239	$ -
Right-of-use assets obtained in exchange for lease obligations	$ 508,792	-
Shares issued for convertible note conversions	$ 1,898,183	$ -
Deemed dividend on Series B Preferred Stock amendment	$ 944,965	$ -
Intangible assets acquired included in accounts payable	$ 14,418	$ -

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

DUNN & GROUX BEVERAGE HOLDINGS, INC. AND SUBSIDIARIES
(FORMERLY VICTORY MARINE HOLDINGS CORP.)

Notes to Condensed Consolidated Financial Statements

NOTE 1- Description of Business

Organization and Description of Business

Dunn & Groux Beverage Holdings, Inc., formerly known as Victory Marine Holdings Corp. ("VMHG"), was incorporated as Triangle Uranium Corporation in 1954. On May 17, 1984, VMHG changed its name to Planisol, Inc., and on October 10, 2007, VMHG changed its name to China Good Electric, Inc. VMHG was administratively abandoned and reinstated in September 2017 through a court appointed guardian – Custodian. On March 23, 2018, the Board of Directors of VMHG approved the name was changed to "Victory Marine Holdings Corp.", which was effective on May 7, 2018. VMHG's common shares are quoted on the OTCID Basic Market of OTC Markets under the symbol "VMHG".

In October 2017, the Board of Directors of VMHG approved the issuance of 60,000 control shares of Convertible Preferred Series A Stock to Mr. Orlando Hernandez, for his services in connection with reorganization of VMHG and as consideration for the acquisition of Victory Yacht Sales Corp. Such issuance gave Mr. Hernandez a majority of the then issued and outstanding voting power, or 80%, of VMHG, resulting in a change in control of VMHG. Mr. Hernandez was also the holder of 100% interest of Victory Yacht Sales Corp., our operating subsidiary, organized and existing under the laws of the State of Florida ("Victory").

On January 29, 2026, Orlando Hernandez, the Chief Executive Officer (the "CEO") and Director of the Company, entered into a Stock Purchase Agreement with Red Gemini LLC. which is controlled by William Shane Dunn, whereby Mr. Hernandez sold 20,000,000 common shares and 60,000 Convertible Series A preferred stock in exchange for cash resulting in a change of control for the company. The Change of control is effective as of January 29, 2026. On February 18, 2026, Mr. Hernandez resigned as CEO and Director of the company and William Shane Dunn was appointed as Sole Director and Robert J. Groux was appointed as the new CEO of the company. On January 26, 2026, Mr. Hernandez also voluntarily waived any and all accrued officer compensation owed to him in the aggregate amount of $1,629,056.

Reverse Acquisition - Victory Yacht Sales Corp.

On October 30, 2017, VMHG entered into a Plan of Exchange with Victory Yacht Sales Corp., a corporation organized and existing under the laws of the State of Florida ("Victory"), pursuant to which VMHG acquired 100% of the Capital Shares of Victory in exchange for an issuance by the Company of 20,000,000 shares of Common Stock to Victory Shareholders, and/or their assigns. The above issuance gave Victory Shareholders and/or their assigns a 'controlling interest' in VMHG representing approximately 57% of the issued and outstanding shares of VMHG's Common Stock. VMHG and Victory were hereby reorganized, such that VMHG acquired 100% of the Capital Shares of Victory, and Victory became wholly-owned operating subsidiary of VMHG.

The transaction has been accounted for as a reverse acquisition and recapitalization of VMHG whereby Victory was deemed to be the accounting acquirer (legal acquiree) and VMHG was deemed to be the accounting acquiree (legal acquirer). The accompanying condensed consolidated financial statements are in substance those of Victory, with the assets and liabilities, and revenues and expenses, of VMHG being included effective from the date of stock exchange transaction. VMHG is deemed to be a continuation of the business of Victory. Accordingly, the accompanying condensed consolidated financial statements include the following:

(1) The balance sheet consists of the net assets of the accounting acquirer at historical cost and the net assets of the accounting acquiree at historical cost;

(2) The financial position, results of operations, and cash flows of the accounting acquirer for all periods presented as if the recapitalization had occurred at the beginning of the earliest period presented and the operations of the accounting acquiree from the date of stock exchange transaction.

Reverse Acquisition - Dunn & Groux Beverage Holdings Inc.

Dunn & Groux Beverage Holdings, Inc. ("DGBH") was incorporated in the State of Delaware on October 21, 2025. DGBH is a functional beverage company focused on the development, marketing, and distribution of products formulated with U.S.-patented fulvic and humic mineral technologies. DGBH's product portfolio is anchored by Gutsi™, a prebiotic mineral soda brand, and is supported by a Direct Store Delivery ("DSD") network operating in Southern California and Arizona, together with a network of more than 60 independent distributors.

On March 17, 2026 (the "Closing Date"), VMHG completed a share exchange transaction (the "Merger") with Dunn & Groux Beverage Holdings, Inc. ("DGBH"). Pursuant to the Share Exchange Agreement: (i) the holders of 4,750,000 outstanding shares of DGBH common stock, representing 83.34% of DGBH's outstanding common stock, exchanged their shares for 150,000,000 newly issued shares of the VMHG 's common stock and 35,000 newly issued shares of the VMHG 's Series B Preferred Stock (collectively, the "Merger Consideration"); and (ii) the remaining 949,333 shares of DGBH common stock and 200,000 shares of DGBH preferred stock did not participate in the exchange. Such non-exchanged shares of DGBH are retained by their original holders at the DGBH subsidiary level and are reflected as non-controlling interests in the accompanying condensed consolidated financial statements (refer to Note 9 — Equity).

The 35,000 shares of Series B Preferred Stock issued as part of the Merger Consideration were issued to the same group of DGBH common shareholders that participated in the share exchange and were allocated on a pro rata per-share basis. The Series B Preferred Stock confers super-voting rights on the holders thereof, providing such holders with majority voting control of the Company following the Merger.

Immediately following the Closing Date, the former DGBH common shareholders that participated in the Merger held approximately 50.69% of the Company's outstanding common stock.

All share and per-share information in the accompanying financial statements has been retroactively adjusted to reflect the exchange ratio applied in the Reverse Acquisition. For further details, please refer to Note 13.

On July 17, 2026, the Company's Board of Directors authorized management to proceed with changing the Company's name from Victory Marine Holdings Corp. to Dunn & Groux Beverage Holdings, Inc. and a corresponding change of its trading symbol. On September 15, 2026, the Board of Directors and the holders of a majority of the Company's voting power approved, by joint written consent, an amendment to the Company's Articles of Incorporation to effect the name change, together with the change of the trading symbol. The name change became effective upon the filing of a Certificate of Amendment with the Nevada Secretary of State on October 16, 2026 (refer to Note 15) and did not affect the Company's capital structure or the rights of any class or series of its capital stock. In these condensed consolidated financial statements, "VMHG" refers to the Company as the legal acquirer, and "DGBH" refers to the Company's Delaware subsidiary, Dunn & Groux Beverage Holdings, Inc.

VMHG and its subsidiaries are collectively referred to as "the Company".

NOTE 2- Summary of Significant Accounting Policies

Basis of Presentation

The accompanying condensed consolidated financial statements have been prepared by management in accordance with accounting principles generally accepted in the United States ("U.S. GAAP").

Principles of Consolidation

The condensed consolidated financial statements include the accounts of the Company and its wholly-owned or controlled operating subsidiary. All significant intercompany balances and transactions have been eliminated upon consolidation.

Use of Estimates

The preparation of the condensed consolidated financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the condensed consolidated financial statements and the reported amounts of revenues and costs and expenses during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties

Various social and political circumstances in the U.S. and around the world (including wars and other forms of conflict, including rising trade tensions between the United States and China, and other uncertainties regarding the actual and potential shifts in the U.S. and foreign, trade, economic and other policies with other countries, terrorist acts, security operations and catastrophic events such as fires, floods, earthquakes, tornadoes, hurricanes and global health epidemics), may contribute to increased market volatility and economic uncertainties or deterioration in the U.S. and worldwide. Specifically, the rising conflict between Russia and Ukraine, and the rising conflicts in the Middle East, and resulting market volatility could adversely affect the Company's operations. In response to the conflict between Russia and Ukraine, the U.S. and other countries have imposed sanctions or other restrictive actions against Russia. Any of the above factors, including sanctions, export controls, tariffs, trade wars and other governmental actions, could have a material adverse effect on the Company's operations and the value of the Company's securities. The financial statements do not include any adjustments that might result from the outcome of these uncertainties.

On July 4, 2025, federal tax reform legislation known as the One Big Beautiful Bill Act ("OBBBA") was enacted. ASC 740, "Income Taxes", requires the effects of changes in tax laws to be recognized in the period in which the legislation is enacted. The Company has evaluated the OBBBA and does not expect any of its provisions to have a significant impact on the Company's financial statements.

Any of the above-mentioned factors, or any other negative impact on the global economy, capital markets or other geopolitical conditions resulting from the Russian invasion of Ukraine, the Israel-Hamas conflict and subsequent sanctions or related actions, could adversely affect the Company's operations.

Cash and Cash Equivalents

Cash and cash equivalents are carried at cost and represent cash on hand, demand deposits placed with banks or other financial institutions, and all highly liquid investments with an original maturity of three months or less of the purchase date of such investments. From time to time, the Company may maintain bank balances in excess of the $250,000 insured by the Federal Deposit Insurance Corporation ("FDIC"). The Company has not experienced any losses with respect to its cash. Management believes our Company is not exposed to any significant credit risk with respect to its cash.

Accounts Receivable and Allowance for Credit Losses

Accounts receivable consist primarily of amounts due from distributors and retail customers for the sale of the Company's beverage products. Accounts receivable are recorded at the invoiced amount, net of an allowance for credit losses. The Company accounts for credit losses in accordance with ASC 326, Financial Instruments – Credit Losses, which requires the use of a current expected credit loss ("CECL") model. Under the CECL model, the Company estimates expected credit losses over the contractual life of its receivables, which are generally short-term in nature, based on historical collection experience, the aging of receivable balances, the credit quality of its customers, current economic conditions, and reasonable and supportable forecasts of future conditions that may affect collectability. Receivables that share similar risk characteristics are evaluated on a pooled basis, while receivables that do not share similar risk characteristics, such as balances due from customers known to be experiencing financial difficulty, are evaluated individually. Account balances are written off against the allowance when all reasonable collection efforts have been exhausted and the potential for recovery is considered remote. As of September 30, 2026 and December 31, 2025, the Company determined that no allowance for credit losses was necessary, and no credit loss expense was recognized for the three and nine months ended September 30, 2026 and 2025.

Property, Plant and Equipment, net

Property, plant and equipment are stated at cost less accumulated depreciation and impairment charges. Depreciation is calculated primarily based on the straight-line method (after taking into account their respective estimated residual values) over the estimated useful lives of the assets:

	Useful Life
Leasehold improvements	The shorter of useful life and lease term
Equipment	5-10 years
Vehicles	3-5 years

When assets are retired or otherwise disposed of, the cost, accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is reflected in the consolidated statements of operations in the period realized. Maintenance and repairs that do not enhance or extend the asset's useful life are charged to operating expense as incurred.

Intangible Assets

Intangible assets consist of acquired intellectual property and trademarks and brand names and are stated at cost less accumulated amortization and impairment losses, if any. Acquired intellectual property is amortized using the straight-line method over its estimated useful life of 13 years and is reviewed for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. Trademarks and brand names determined to have indefinite useful lives are not amortized but are tested for impairment annually, or more frequently if impairment indicators exist. No impairment loss was recognized during the three and nine months ended September 30, 2026.

Impairment of Long-Lived Assets

The Company reviews the recoverability of its long-lived assets, such as property and equipment, whenever events or changes in circumstances (such as a significant adverse change to market conditions that will impact the future use of the assets) indicate that the carrying amount of an asset may no longer be recoverable. When these events occur, the Company measures impairment by comparing the carrying value of the long-lived assets to the estimated undiscounted future cash flows expected to result from the use of the assets and their eventual disposition. If the sum of the expected undiscounted cash flow is less than the carrying amount of the assets, the Company would recognize an impairment loss, which is the excess of carrying amount over the fair value of the assets, using the expected future discounted cash flows. For the nine months ended September 30, 2026 and 2025, no impairment of long-lived assets was recognized.

Inventory, net

Inventory consists of materials, finished goods ready for sale and is stated at the lower of cost or net realizable value. The Company values its inventory using the first-in, first-out costing method. The Company's policy is to include as a part of inventory and cost of goods sold any freight incurred to ship the product from its vendors to warehouses. The Company regularly reviews inventory and considers forecasts of future demand, market conditions and product obsolescence.

If the estimated realizable value of the inventory is less than cost, the Company makes provisions in order to reduce its carrying value to its estimated market value. The Company also reviews inventory for slow moving inventory and obsolescence and records allowance for obsolescence.

Leases

The Company adopted ASU 2016-02 Leases (Topic 842) ("Topic 842") issued by the FASB. The adoption of Topic 842 resulted in the presentation of operating lease right-of-use assets and operating lease liabilities on the condensed consolidated balance sheets.

The Company has assessed the following: (i) whether any expired or existing contracts are or contains a lease, (ii) the lease classification for any expired or existing leases, and (iii) initial direct costs for any expired or existing leases (i.e. whether those costs qualify for capitalization under ASU 2016-02). The Company also elected the short-term lease exemption for certain classes of underlying assets including office space, warehouses and equipment, with a lease term of 12 months or less.

The Company determines whether an arrangement is or contains a lease at inception. A lease for which substantially all the benefits and risks incidental to ownership remain with the lessor is classified by the lessee as an operating lease. Operating leases are included in operating lease right-of-use ("ROU") assets, operating lease liability, current, and operating lease liability, non-current in the Company's condensed consolidated balance sheets. Please refer to Note 8 for the disclosures regarding the Company's method of adoption of ASC 842 and the impacts of adoption on its financial position, results of operations and cash flows.

ROU assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent its obligation to make lease payments arising from the lease. The operating lease ROU assets and lease liabilities are recognized at lease commencement date based on the present value of lease payments over the lease term. As most of the Company's leases do not provide an implicit rate, the Company uses its incremental borrowing rate based on the information available at lease commencement date in determining the present value of lease payments. The operating lease ROU assets also includes any lease payments made and excludes lease incentives. The Company's lease terms may include options to extend or terminate the lease. Renewal options are considered within the ROU assets and lease liabilities when it is reasonably certain that the Company will exercise that option. Lease expenses for lease payments are recognized on a straight-line basis over the lease term.

For operating leases with a term of one year or less, the Company has elected not to recognize a lease liability or ROU asset on its condensed consolidated balance sheets. Instead, it recognizes the lease payments as expenses on a straight-line basis over the lease term. Short term lease costs are immaterial to its condensed consolidated statements of operations and cash flows. The Company has operating lease agreements with insignificant non-lease components and has elected the practical expedient to combine and account for lease and non-lease components as a single lease component.

The Company reviews the impairment of its ROU assets consistent with the approach applied for its other long-lived assets. The Company reviews the recoverability of its long-lived assets when events or changes in circumstances occur that indicate that the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on its ability to recover the carrying value of the asset from the expected undiscounted future pre-tax cash flows of the related operations. The Company has elected to include the carrying amount of operating lease liabilities in any tested asset group and include the associated operating lease payments in the undiscounted future pre-tax cash flows. For the three and nine months ended September 30, 2026 and 2025, the Company did not have any impairment loss against its operating lease ROU assets.

Borrowings

Borrowings are initially recognized at fair value, net of transaction costs incurred. Balances from borrowings are subsequently measured at amortized cost using the effective interest method.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least one year after the date of the balance sheet. All interest-related charges are included within other expense sections on the Statements of Operations.

Convertible Notes Payable

The Company accounts for convertible notes payable in accordance with the FASB Accounting Standards Codification No. 815, "Derivatives and Hedging" since the conversion feature is indexed to the Company's stock and can't be classified in equity. The Company allocates the proceeds received from convertible notes payable between the liability component and conversion feature component. The conversion feature that is considered embedded derivative liabilities has been recorded at their fair value as its fair value can be separated from the convertible notes and its conversion is independent of the underlying note value. The Company has also recorded the resulting discount on debt related to the conversion feature and is amortizing the discount using the effective interest rate method over the life of the debt instruments. All interest-related charges are included within other (expense) sections in the Consolidated Statements of Operations.

Derivative Liabilities

The Company accounts for derivative liabilities in accordance with the FASB Accounting Standards Codification No. 815, "Derivatives and Hedging". ASC 815 requires companies to recognize all derivative liabilities in the balance sheet at fair value, and mark it to market at each reporting date with the resulting gains or losses shown in the Statements of Operations.

The Company's notes payables are convertible at a discount to market and are considered embedded derivatives. The Company's convertible notes have been evaluated with respect to the terms and conditions of the conversion features contained in the notes to determine whether they represent freestanding derivative instruments under the provisions of ASC 815. The Company determined that the conversion features contained in all of the principal balances of notes, represents a freestanding derivative instrument that meets the requirements for liability classification under ASC 815. As a result, the fair values of the derivative financial instrument in the notes are reflected in the Company's balance sheet as liabilities. The fair values of the derivative financial instrument of the convertible notes were measured using the Lattice Binomial Option Pricing Model at the inception date of the note and will do so again on each subsequent balance sheet date. Any changes in the fair value of the derivative financial instruments are recorded as non-operating, non-cash income or expense at each balance sheet date. The derivative liabilities will be reclassified into additional paid in capital upon conversion. Refer to Note 7 for the derivative liabilities associated with the convertible notes payable as of September 30, 2026 and December 31, 2025.

Fair Value Measurements of Assets and Liabilities

The Company measures its financial and non-financial assets and liabilities, as well as makes related disclosures, in accordance with FASB ASC No. 820, Fair Value Measurements, which provides guidance with respect to valuation techniques to be utilized in the determination of fair value of assets and liabilities.

The objective of a fair value measurement is to determine the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). Accordingly, the fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three-tier hierarchy of inputs is summarized in the three broad levels below:

- Level 1 – inputs are unadjusted quoted market prices in active independent markets for identical assets and liabilities
- Level 2 – inputs are directly or indirectly observable estimates from quotes for similar but not identical assets and liabilities, market trades for identical assets not actively traded, or other external independent means
- Level 3 – inputs are unobservable and reflect assumptions on the part of the reporting entity

Our financial instruments include cash, inventory, prepaid expenses, other current assets, accounts payable, convertible notes payable, derivative liabilities, interest payable and notes payable. The carrying values of the Company's cash, inventory, prepaid expenses, other current assets and accounts payable approximate their fair value due to their short-term nature. The Company's convertible notes payable are measured at amortized cost.

The following table represents the Company's financial assets and liabilities measured and recorded at fair value on the Company's consolidated balance sheet on a recurring basis and their level within the fair value hierarchy as of September 30, 2026 and December 31, 2025.

	Fair Value Measurements at September 30, 2026			
	Total	**Level 1**	**Level 2**	**Level 3**
Derivative liabilities	$ -	$ -	$ -	$ -

	Fair Value Measurements at December 31, 2025			
	Total	**Level 1**	**Level 2**	**Level 3**
Derivative liabilities	$ -	$ -	$ -	$ -

The Company used the Lattice Bi-nominal Option Pricing Model to determine the fair values of these derivative liabilities. See Note 7 for the Company's assumptions used in determining the fair value of these financial instruments.

Revenue Recognition

The Company generates revenue primarily from the sale of its functional beverage products through local direct store delivery ("DSD"), e-commerce, shipments to other distributors, and direct sales to national and regional accounts. The Company applies the following five-step ASC 606 model to determine revenue recognition:

- Identification of a contract with a customer
- Identification of the performance obligations in the contract
- Determination of the transaction price
- Allocation of the transaction price to the separate performance obligations
- Recognition of revenue when performance obligations are satisfied.

The Company sells its products on an order-by-order basis. For distributors, a distributor agreement authorizes the distributor to carry specified brands and sets the terms of the relationship, and individual sales arise when the distributor places orders as needed. Accordingly, each customer order, together with the applicable distributor agreement or the Company's standard terms and conditions, is accounted for as a contract with a customer. Customer orders, invoices, and shipment or delivery records document these transactions. The Company's performance obligation generally consists of the promise to deliver finished beverage products to its customers, and

each delivery of products is accounted for as a separate performance obligation. All of the Company's contracts with customers have an original expected duration of one year or less.

Revenue is recognized at a point in time when control of the products transfers to the customer, which completes the Company's performance obligation. Control generally transfers upon delivery to the customer's location or upon shipment, as determined by the terms of the applicable arrangement. The Company's sales terms generally do not provide customers with a right of return, other than for damaged or defective products. After its performance obligation is satisfied, the Company has an unconditional right to consideration, and payment is generally due within a short period of time; accordingly, the Company's contracts do not contain a significant financing component. Customer payments received before control of the products transfers are recorded as deferred revenue.

The transaction price is the amount of consideration the Company expects to be entitled to in exchange for transferring the products, net of variable consideration. Customers may be entitled to sales discounts, promotional and marketing allowances, volume-based incentives, market development funds and other similar programs. Amounts paid or payable to customers that are not in exchange for a distinct good or service are accounted for as a reduction of the transaction price. Variable consideration is estimated based on the contractual terms of each program, historical experience, expected sales volumes and current market conditions, and is included in the transaction price only to the extent that it is probable that a significant reversal of cumulative revenue recognized will not occur when the related uncertainty is resolved. The Company reviews its estimates of variable consideration at each reporting date, and actual amounts may differ from those estimates.

In addition to its own brands, the Company distributes certain third-party beverage products through its DSD network. The Company evaluates whether it acts as a principal or an agent in these arrangements in accordance with ASC 606-10-55-36 through 55-40. The Company has concluded that it is the principal in the sale of third-party products because it obtains control of the products before they are transferred to customers, is primarily responsible for fulfilling the promise to provide the products, bears inventory risk, and has discretion in establishing the selling prices. Accordingly, revenue from the sale of third-party products is recognized on a gross basis, and the related product costs are included in cost of goods sold.

Cost of Revenues

Cost of Revenues include expenses directly related to selling our products such as product delivery, direct labor and other overhead costs.

Selling, and marketing expenses

Selling and marketing expenses primarily include costs for advertising, digital and social-media marketing, brand promotions, public relations, retail and trade marketing, consumer sampling, and promotional events. The Company recorded selling and marketing expense of $305,110 and nil for the three months ended September 30, 2026 and 2025, respectively, and $731,895 and nil for the nine months ended September 30, 2026 and 2025, respectively.

Earnings (Loss) Per Share

Net earnings or loss per share is computed by dividing net income or loss by the weighted-average number of common shares outstanding during the period, excluding shares subject to redemption or forfeiture. The Company presents basic and diluted net earnings or loss per share. Diluted net earnings or loss per share reflect the actual weighted average of common shares issued and outstanding during the period, adjusted for potentially dilutive securities outstanding. Potentially dilutive securities are excluded from the computation of the diluted net loss per share if their inclusion would be anti-dilutive.

The financial statements reflect the equity of the VMHG including the equity interests issued as part of the reverse acquisition in 2026. As a result, EPS is calculated on the basis of the capital structure of VMHG. In line with ASC 805-40-45-2(d), the following is considered:

In calculating the weighted-average number of common shares outstanding (the denominator of the earnings-per-share calculation) during the period in which the reverse acquisition occurs:

a. The number of common shares outstanding from the beginning of the period to the acquisition date is computed on the basis of the weighted-average number of common shares of DGBH outstanding during the period multiplied by the exchange ratio established in the agreement.

b. The number of common shares outstanding from the acquisition date to the end of the period is the actual number of common shares of VMHG outstanding during that period.

The basic EPS for each comparative period before the acquisition date presented in the financial statements following a reverse acquisition is calculated by dividing (a) by (b):

a. The income of the DGBH attributable to common shareholders in each of those periods.

b. DGBH's weighted-average number of common shares outstanding multiplied by the exchange ratio established in the agreement.

In accordance with ASC 805-40-45 and SEC Financial Reporting Manual Topic 12.250, the weighted-average shares of common stock outstanding for periods prior to the Closing Date have been retroactively restated to give effect to the common exchange ratio of 31.5789 shares of the Company's common stock per share of DGBH common stock issued in the Merger (refer to Note 13 — Reverse Recapitalization). Such retroactive restatement was applied solely to the 4,750,000 shares of DGBH common stock that participated in the Merger.

The 35,000 shares of Series B Preferred Stock outstanding as of September 30, 2026 became optionally convertible pursuant to the Amended and Restated Certificate of Designation filed and effective on June 29, 2026. Under the amended designation, each share of Series B Preferred Stock is convertible, at the option of the holder, into 1,000 shares of the Company's common stock, representing an aggregate of 35,000,000 potentially issuable common shares if all outstanding Series B Preferred Shares are converted. The holders are also entitled to participate in dividends declared on the common stock on an as-converted basis. Prior to the amendment, each share of Series B Preferred Stock was convertible into one share of the Company's common stock.

For purposes of diluted earnings (loss) per share, the Series B Preferred Stock is evaluated under the if-converted method from the date the amended conversion feature became effective. Because the Series B Preferred Stock participates in dividends declared on the common stock on an as-converted basis, it is a participating security, and the Company applies the two-class method; however, because the holders of the Series B Preferred Stock are not contractually obligated to share in the losses of the Company, no losses were allocated to the Series B Preferred Stock for the three and nine months ended September 30, 2026. No preferred dividends were declared or accrued during the periods presented. Net loss attributable to common stockholders for the three and nine months ended September 30, 2026 reflects a deemed dividend of $944,965 related to the amendment of the Series B Preferred Stock (refer to Note 9 — Equity).

For the three and nine months ended September 30, 2026, the Company reported a net loss, and all potentially dilutive securities were excluded from the computation of diluted net loss per share because their effect would have been anti-dilutive. Accordingly, basic and diluted net loss per share were the same. Potentially dilutive securities excluded consisted of 35,000,000 shares of common stock issuable upon conversion of the Series B Preferred Stock and 60,000,000 shares of common stock issuable upon conversion of the Convertible Series A Preferred Stock. The Company's convertible notes payable, which were convertible at prices determined by reference to variable future market prices of the Company's common stock, were fully converted during the nine months ended September 30, 2026, and no convertible notes payable were outstanding as of September 30, 2026. In addition, 68,799,374 shares of common stock and 16,015 shares of Series B Preferred Stock (convertible into 16,015,000 shares of common stock) issuable upon the planned exchange of the 2,178,648 DGBH common shares held by noncontrolling interest holders (refer to Note 9 — Equity) were excluded from the computation of diluted net loss per share because their effect would have been anti-dilutive.

Income Taxes

Income taxes are determined in accordance with ASC Topic 740, "*Income Taxes*" ("ASC 740"). Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to be applied to taxable income in the years in which those temporary differences are expected to reverse. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the Statements of Operations in the period that includes the enactment date. A valuation allowance is provided for deferred tax assets if it is more likely than not these items will either expire before the Company is able to realize their benefits, or that future deductibility is uncertain.

ASC 740 prescribes a comprehensive model for how companies should recognize, measure, present, and disclose in their financial statements uncertain tax positions taken or expected to be taken on a tax return. Under ASC 740, tax positions must initially be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities. Such tax positions must initially and subsequently be measured as the largest amount of tax benefit that has a greater than

50% likelihood of being realized upon ultimate settlement with the tax authority assuming full knowledge of the position and relevant facts.

For the year ended December 31, 2025 and the nine months ended September 30, 2026, the Company did not have any interest and penalties associated with tax positions. As of September 30, 2026, the Company did not have any significant unrecognized uncertain tax positions.

The Company has incurred net operating losses ("NOLs") since inception which may be available to offset future taxable income. A full valuation allowance has been recorded against the resulting deferred tax assets due to the uncertainty regarding the Company's ability to generate sufficient future taxable income to realize such benefits. Accordingly, the effective income tax rate for the three and nine months ended September 30, 2026 was 0%, and no provision for income taxes has been recorded. The Company's NOLs are subject to the limitations of Internal Revenue Code Section 382 following the change in control transactions described in Note 1; the Company has not yet completed a formal Section 382 study.

Related Party Transactions

The Company follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions.

Pursuant to Section 850-10-20 the related parties include **a**.) affiliates of the Company; **b**.) entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825–10–15, to be accounted for by the equity method by the investing entity; **c.)** trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; **d.**) principal owners of the Company; **e**.) management of the Company; **f.**) other parties with which the Company may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and **g**.) other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The condensed consolidated financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated or combined financial statements is not required in those statements. The disclosures shall include: a. the nature of the relationship(s) involved; b. a description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; c. the dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and d. amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Segment Reporting

The Chief Operating Decision Maker ("CODM"), our Chief Executive Officer, reviews financial information for purposes of allocating resources and assessing performance. As such, the Company has determined that it operates in one reportable segment in accordance with Accounting Standards Codification ("ASC") Topic 280, Segment Reporting.

The Company operates as one segment, in which management uses one measure of profitability, and the Company's assets are mainly located in U.S. The Company does not operate separate lines of business or separate business entities with respect to any of its product candidates. Accordingly, the Company does not have separately reportable segments.

Recently Issued Accounting Standards

Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Company's financial statements.

NOTE 3- Accounts Receivable, net

Accounts receivable, net consisted of the following:

	September 30, 2026	December 31, 2025
Accounts receivable	$ 212,160	-
Less: allowance for credit losses	-	-
Accounts receivable, net	$ 212,160	$ -

NOTE 4- Property and Equipment

Property and equipment, net consisted of the following:

	September 30, 2026	December 31, 2025
Leasehold improvement	$ 41,154	$ 15,803
Equipment	83,126	52,493
Vehicles	100,191	21,191
Property, plant and equipment, gross	224,471	89,487
Less: accumulated depreciation	(28,362)	(3,925)
Property, plant and equipment, net	$ 196,109	$ 85,562

During the three months ended September 30, 2026 and 2025, the Company incurred depreciation expense of $15,015 and $0, respectively, and incurred depreciation expense of $24,437 and $0 for the nine months ended September 30, 2026 and 2025, respectively.

NOTE 5- Intangible Assets

On September 30, 2025, Dunn & Groux Beverage Holdings, Inc. (“DGBH”) entered into an intellectual property transfer agreement with First Olympia Inc. (“First Olympia”) pursuant to which DGBH acquired a portfolio of intellectual property, including certain GUTSI trademarks, patents and patent applications. On October 21, 2025, DGBH issued 750,000 shares of its common stock to First Olympia as consideration for the transferred intellectual property. The acquired intellectual property was recorded at $750,000 based on management’s contemporaneous assessment of $1.00 per DGBH share. The shares were issued prior to the reverse acquisition and did not represent an obligation to issue additional shares of Victory Marine Holdings Corp. (“VMHG”). The acquired intellectual property is amortized on a straight-line basis over an estimated useful life of 13 years, commencing on September 30, 2025, the effective date of the transfer agreement.

Separately, on June 18, 2026, DGBH obtained rights to 11 trademark applications pursuant to separate trademark assignment agreements, including two applications assigned by Groux Distribution Group, LLC (“GDG”), a wholly owned subsidiary of DGBH, and nine applications assigned by Robert J. Groux, the Company’s Chief Executive Officer (see Note 11). As of September 30, 2026, trademarks and brand names totaled $19,668, representing costs incurred to acquire and file trademark applications. These trademarks are considered to have indefinite useful lives and are not amortized, and are tested for impairment annually or more frequently if events or changes in circumstances indicate that the carrying amount may not be recoverable. No impairment was recognized during the nine months ended September 30, 2026.

Amortization of the intangible asset during the nine months ended September 30, 2026 and 2025, was $42,677 and nil.

Intangible assets, net consisted of the following:

	September 30, 2026	December 31, 2025
Trademarks and brand names	$ 19,668	$ -
Acquired intellectual property	750,000	750,000
Intangible assets, gross	769,668	750,000
Less: accumulated amortization	(57,218)	(14,542)
Intangible assets, net	$ 712,450	$ 735,458

As of September 30, 2026, estimated future amortization expense for intangible assets (Intellectual property) was as follows:

As of September 30,	Amount	
2027	$	57,692
2028		57,692
2029		57,692
2030		57,692
2031 and thereafter		462,014
Total	$	692,782

NOTE 6- Convertible Notes Payable

In connection with the Reverse Recapitalization completed on March 17, 2026, the Company assumed the convertible notes payable of VMHG, consisting of Note A, Note B and the LOC Note described below, with an aggregate outstanding principal balance of $250,000 and related accrued interest of $218,245 (refer to Note 13). During the nine months ended September 30, 2026, the entire outstanding principal and accrued interest under these notes were converted into shares of the Company's common stock. As of September 30, 2026 and December 31, 2025, the Company had no convertible notes payable or related accrued interest outstanding.

(A) Convertible Notes Payable - $65,000

On March 8, 2023, the Company issued a convertible promissory note (the "Note A") with a principal amount of $65,000. Note A matured on March 8, 2024 with an annual interest rate of 15%, which increased to 18% if in default. Both the principal and accrued interest are convertible into shares of the Company's common stock. The conversion price is set at 50% of the lowest trading price of the Company's common stock on its primary trading market during the last twenty (20) trading days immediately preceding the conversion date. As of the conversion dates, Note A was held by Greentree Financial Group, Inc. ("Greentree").

During the nine months ended September 30, 2026, the entire outstanding principal balance of Note A of $65,000, together with accrued interest of $50,270 and reimbursed conversion costs of $3,000, was converted into an aggregate of 18,569,118 shares of common stock of the Company through two conversions completed on June 4, 2026 and June 26, 2026 (10,000,000 and 8,569,118 shares, respectively). As of September 30, 2026, the carrying value of Note A was nil and no accrued interest payable in respect of Note A remained outstanding.

(B) Convertible Note Payable – $35,000

On March 27, 2020, the Company issued a 15% promissory note in principal amount of $35,000 with 18% default charge (the "Note B") for financial services rendered. Note B is due on March 27, 2021 and bears interest at a rate of 15% per annum. According to the Note B, the holder, at its option, is entitled to convert all or any portion of the accrued interest and unpaid principal balance of the Note B into the shares of the common stock of the Company at a conversion price of 50% of the lowest trading price of the Company's common stock on its primary trading market during the last twenty (20) trading days immediately prior to but not including the conversion date. As of the conversion date, Note B was held by Greentree.

On April 6, 2026, the entire outstanding principal balance of Note B of $35,000, together with accrued interest of $44,555 and reimbursed conversion costs of $1,500, was converted into 11,579,286 shares of common stock of the Company. As of September 30, 2026, the carrying value of Note B was nil and no accrued interest payable in respect of Note B remained outstanding.

(C) Convertible Line of Credit – Up to $250,000

On February 5, 2021, the Company issued an unrelated third party (the "Note Holder") a 10% semi-annual promissory note (the "LOC Note"), pursuant to which the Note Holder agreed to invest a total amount of up to $250,000 into the Company for working capital. All outstanding principals shall be due one year from the loan issuance date. This LOC Note bears the interest at a rate of 10% semi-annually, which shall increase to 18% when in default. The LOC Note is convertible at the Note Holder's option into the shares of the common stock of the Company at a conversion price equal to 50% of the lowest trading prices of the Company's common stock on its primary trading market during the last twenty (20) trading days immediately prior to but not including the conversion date. The Note Holder should also be reimbursed for estimated conversion cost by adding $1,500 to each note conversion effected by the Note Holder.

On December 23, 2025, accrued interest in the LOC Note totaling $6,000 together with $1,500 in reimbursed conversion costs, was converted into 10,714,286 shares of common stock of the Company at the conversion price of $0.0007 per share.

On January 8, 2026, the accrued interest in the LOC Note totaling $5,000 together with $1,500 in reimbursed conversion costs, was converted into 11,818,182 shares of common stock of the Company at the conversion price of $0.00055 per share.

On January 21, 2026, accrued interest in the LOC Note totaling $5,000 together with $1,500 in reimbursed conversion costs, was converted into 13,000,000 shares of common stock of the Company at the conversion price of $0.0005 per share.

The conversions of accrued interest under the LOC Note on December 23, 2025, January 8, 2026 and January 21, 2026 occurred prior to the Closing Date of the Reverse Recapitalization and are reflected in the liabilities of VMHG assumed as of March 17, 2026.

On April 1, 2026, Greentree Financial Group, Inc. ("Greentree") entered into two debt purchase agreements with Juniper Ridge Holdings LLC ("Juniper"), pursuant to which Greentree assigned to Juniper an aggregate of $250,000 of the outstanding principal and accrued interest under the Company's convertible promissory note issued on February 5, 2021. Juniper paid aggregate cash consideration of $200,000 directly to Greentree for the assigned balance. The assignment represented a transfer between the existing and new noteholders; the Company received no proceeds from the transactions, and the transactions did not, by themselves, change the aggregate carrying amount of the Company's outstanding debt. The assigned balance remained subject to the original conversion terms of the note, including conversion at 50% of the lowest trading price during the 20 trading days preceding the conversion date and a 9.9% beneficial ownership limitation.

Following the assignments, Greentree retained $20,000 of the outstanding principal balance under the LOC Note, while Juniper held an aggregate assigned principal balance of $130,000 and accrued interest of $120,000.

On April 15, 2026, Juniper delivered a conversion notice electing to convert $156,250 of the assigned balance, consisting of $81,250 of principal, $73,500 of accrued interest and $1,500 of reimbursed conversion costs. On May 11, 2026, the Company issued 21,258,503 shares of its common stock to Juniper pursuant to the conversion.

On June 25, 2026, Greentree converted the entire remaining balance of the LOC Note retained by Greentree, consisting of $20,000 of principal, $10,485 of accrued interest and $1,500 of reimbursable conversion costs, into 4,703,676 shares of the Company's common stock. This conversion related solely to the portion of the LOC Note retained by Greentree and did not include any balance previously assigned to Juniper.

On July 6, 2026, Juniper delivered a conversion notice electing to convert the remaining $93,750 of the assigned balance, consisting of $48,750 of principal and $45,000 of accrued interest. On July 13, 2026, the Company issued 13,786,764 shares of its common stock to Juniper pursuant to the conversion. Upon the conversion, the related derivative liability of $269,383 was reclassified to additional paid-in capital.

As a result of the conversions described above, as of September 30, 2026, no principal or accrued interest remained payable to Greentree or Juniper under the LOC Note.

NOTE 7- Derivative Liabilities

The Company's convertible notes have been evaluated with respect to their terms and conditions of the conversion features contained in the notes to determine whether they represent embedded or freestanding derivative instruments under the provisions of ASC 815. The Company determined that the conversion features contained in the convertible notes carrying values represent a freestanding derivative instrument that meets the requirements for liability classification under ASC 815. As a result, the fair values of the derivative financial instruments in the notes are reflected in the Company's balance sheets as a liability. The fair values of the derivative financial instruments of the convertible notes were measured using the Lattice Binomial Option Model at the inception date of the note and will be re-measured again at each subsequent balance sheet date. Any changes in the fair values of the derivative financial instruments are recorded as non-operating, non-cash income or expense at each balance sheet date. The derivative liabilities will be reclassified into additional paid in capital upon conversions. As of September 30, 2026 and December 31, 2025, the Company did not have any derivative instruments that were designated as hedges.

As of September 30, 2026 and December 31, 2025, the Company's derivative liabilities are embedded derivatives associated with the Company's convertible notes payable in Note 6. The Company measured the fair values of the derivative liabilities as nil and nil on September 30, 2026 and December 31, 2025, respectively.

The following table provides a summary of changes in fair values of our Level 3 financial liabilities for the nine months ended September 30, 2026:

	$	**-**
Balance as of December 31, 2025		
Reverse acquisition with VMHG		3,050,994
Derivative liabilities settled upon note conversions		(1,416,870)
Mark to market adjustment		(1,634,124)
Balance as of September 30, 2026	**$**	**-**

NOTE 8- Lease

The balances for the operating leases where the Company is the lessee are presented within the balance sheets as follows:

Operating leases	**September 30, 2026**	**December 31, 2025**
Right of use-assets	$ 503,390	$ 121,624
Lease liability-current	220,977	63,762
Lease liability-non-current	302,173	58,091
Total operating lease liabilities	$ 523,150	$ 121,853
Weighted average remaining lease term (in years)	2.30	1.83
Weighted average discount rate (%)	6.00%	6.00%

The components of lease expenses for the nine months ended September 30, 2026 and 2025 were as follows:

	For the nine months ended September 30,	
	2026	**2025**
Operating lease cost	$ 146,200	$ -
Cost of other leases with period less than one year and variable lease costs	21,601	-
Total lease cost	**$ 167,801**	**$ -**

Supplemental cash flow information related to leases for the nine months ended September 30, 2026 and 2025 were as follows:

	For the nine months ended September 30,	
Cash paid for amounts included in the measurement of lease liabilities:	**2026**	**2025**
Operating cash flows from operating leases	$ 126,669	$ -
Supplemental noncash information:		
Right-of-use assets obtained in exchange for lease obligation:	$ 508,792	$ -

As of September 30, 2026, the maturities of operating lease liabilities (excluding short-term lease) are as follows:

As of September 30, 2026	**Operating Leases**

Remainder of 2026	$	62,681
2027		240,700
2028 and thereafter		260,000
Total lease payments	$	563,381
Less: imputed interest		(40,231)
Present value of lease payments		523,150
Less: current portion		(220,977)
Lease obligations, noncurrent	$	302,173

NOTE 9- Equity

Common Stock

On March 17, 2026, VMHG completed a reverse recapitalization transaction with DGBH. As a result of the Reverse Acquisition referred to Note 1, the historical equity structure has been retroactively adjusted to reflect the legal capital structure of the Company, and all share and per-share amounts presented in the accompanying condensed consolidated financial statements have been retrospectively adjusted to reflect the applicable exchange ratio.

On April 6, 2026, Greentree converted the entire outstanding principal balance of Note B of $35,000, together with accrued interest of $44,555 and reimbursed conversion costs of $1,500, into 11,579,286 shares of common stock of the Company.

On April 15, 2026, Juniper Ridge Holdings LLC ("Juniper") converted $156,250 of the balance assigned to it by Greentree Financial Group, Inc. ("Greentree"), consisting of $81,250 of principal, $73,500 of accrued interest and $1,500 of reimbursed conversion costs, into 21,258,503 shares of the Company's common stock.

During the nine months ended September 30, 2026, Greentree converted the entire outstanding principal balance of Note A of $65,000, together with accrued interest of $50,270 and reimbursed conversion costs of $3,000, into an aggregate of 18,569,118 shares of common stock of the Company through two conversions completed on June 4, 2026 and June 26, 2026 (10,000,000 and 8,569,118 shares, respectively).

On June 25, 2026, Greentree converted $31,985 under the LOC Note, consisting of $20,000 of principal, $10,485 of accrued interest and $1,500 of reimbursable conversion costs, into 4,703,676 shares of the Company's common stock. Following this conversion, no principal or accrued interest under the LOC Note remained payable to Greentree as of September 30, 2026.

On July 6, 2026, Juniper converted the remaining $93,750 of the balance assigned to it by Greentree, consisting of $48,750 of principal and $45,000 of accrued interest, into 13,786,764 shares of the Company's common stock at a conversion price of $0.0068 per share. The shares were issued on July 13, 2026. Following this conversion, no principal or accrued interest under the LOC Note remained payable to Juniper.

As of September 30, 2026 and December 31, 2025, there were 365,790,495 and 150,000,000 shares of common stock issued and outstanding, respectively.

Preferred Stock

In connection with the Reverse Acquisition completed on March 17, 2026, the Company issued 35,000 shares of Series B Preferred Stock pursuant to the exchange agreement. On June 29, 2026, the Company filed an Amended and Restated Certificate of Designation for the Series B Preferred Stock, pursuant to which each share of Series B Preferred Stock became optionally convertible, at the election of the holder, into 1,000 shares of the Company's common stock. Accordingly, the 35,000 outstanding Series B Preferred Shares are convertible into an aggregate of 35,000,000 shares of common stock. The amended designation also provides that holders of Series B Preferred Stock may participate in dividends declared on the common stock on an as-converted basis, while retaining the voting and other rights provided under the amended designation.

Prior to the amendment, each share of Series B Preferred Stock was convertible into one share of common stock. The holders of the Series B Preferred Stock provided no consideration for the amendment. The Company accounted for the amendment as an extinguishment of the existing Series B Preferred Stock and recognized a deemed dividend of $944,965, representing the excess of the fair value of the Series B Preferred Stock immediately after the amendment ($945,000) over its carrying amount ($35). The deemed dividend was recorded as an increase in accumulated deficit and an increase in the carrying amount of the Series B Preferred Stock, and was deducted from net loss to arrive at net loss attributable to common stockholders for the three and nine months ended September 30, 2026.

The 60,000 shares of Convertible Series A Preferred Stock, originally issued in 2017, were transferred to a new holder on January 29, 2026 in connection with the change of control transaction described in Note 1, and were reflected in the consolidated financial statements upon the reverse recapitalization completed on March 17, 2026. Pursuant to the Certificate of Designation filed with the Nevada Secretary of State on October 30, 2017, each share of Convertible Series A Preferred Stock is convertible into 1,000 shares of the Company's common stock and entitles the holder to 1,000 votes on all matters submitted to a vote of the holders of common stock. Accordingly, the 60,000 outstanding shares of Convertible Series A Preferred Stock are convertible into an aggregate of 60,000,000 shares of common stock.

As of September 30, 2026, there were 35,000 shares of Series B Preferred Stock and 60,000 shares of Convertible Series A Preferred Stock issued and outstanding. The Series B Preferred Stock was subject to the amended conversion terms described above as of September 30, 2026. As of December 31, 2025, no preferred stock was issued or outstanding (the Series B Preferred Stock was issued on March 17, 2026 in connection with the Reverse Acquisition).

Noncontrolling Interests ("NCI")

(a) Non-exchanged equity interests in DGBH. Following the Merger described in Note 13 — Reverse Recapitalization, the Company holds 4,750,000 of DGBH 's 5,699,333 outstanding shares of common stock, representing approximately 83.34% of DGBH 's outstanding common stock. The remaining 949,333 shares of DGBH common stock (representing approximately 16.66%) and the 200,000 shares of DGBH preferred stock that did not participate in the Merger are retained by their original holders and are reflected as non-controlling interests at the DGBH subsidiary level. The 200,000 shares of DGBH preferred stock are reflected at a $0 carrying value as no cash consideration was paid by their holders in connection with their issuance and no fair value has been separately attributed to such shares.

(b) During the nine months ended September 30, 2026, DGBH issued 1,229,315 shares of common stock, including 1,220,982 shares at a price of $3.00 per share for aggregate subscriptions of $3,663,000, to third-party seed investors at the DGBH subsidiary level. These investors did not participate in the share exchange and therefore are reflected as NCI. $200,000 remained uncollected as of September 30, 2026 and was recorded as Stock Subscription Receivable. Of this amount, $50,000 was collected on October 19, 2026, and the remaining $150,000 is expected to be collected subsequent to the date of these financial statements. As of September 30, 2026, the Company held 4,750,000 of DGBH's 6,928,648 outstanding shares of common stock (representing approximately 68.6% of DGBH's outstanding common stock), and the non-controlling interests held 2,178,648 shares of DGBH common stock (representing approximately 31.4%).

(c) Planned exchange of remaining DGBH shares. Since late March 2026, all DGBH investors, including those who purchased DGBH shares before and after March 17, 2026, have executed exchange addenda to their subscription agreements. For investors who purchased DGBH shares before the Merger, the addenda also addressed the rescission rights previously available to them in connection with the Merger. The addenda set forth the terms of a planned exchange of the investors' DGBH common shares for shares of the Company's common stock and Series B Preferred Stock at the same exchange ratios applied in the Merger, being 31.578947 shares of common stock and 0.007368 shares of Series B Preferred Stock for each DGBH common share. Based on the 2,178,648 DGBH common shares held by NCI holders as of September 30, 2026, the planned exchange would result in the issuance of approximately 68,799,374 shares of the Company's common stock and 16,015 shares of Series B Preferred Stock. As of September 30, 2026, the planned exchange had not occurred, and DGBH's investors, advisors and founders, other than Dunn Capital Partners LLC, Groux Family Holdings LLC and First Olympia, whose shares were exchanged on March 17, 2026, continued to hold their DGBH common shares. Accordingly, these interests are presented as NCI as of September 30, 2026. Under the addenda, the exchange will occur only upon both the final closing of DGBH's current funding round and the effectiveness of the Company's name change following processing by FINRA, and neither the execution of the addenda nor the payment of the subscription price effects the exchange before both conditions have been met.

Net loss attributable to noncontrolling interests for the three and nine months ended September 30, 2026 was $296,171 and $643,077, respectively.

As of September 30, 2026 and December 31, 2025, noncontrolling interests were $522,529 and $(84,997), respectively.

NOTE 10- Commitment and Contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated. Other than the lease commitments disclosed in Note 8, the Company had no pending commitments and contingencies as of September 30, 2026 and December 31, 2025.

NOTE 11- Related Party Transactions

The principal related parties with which the Company had transactions for the nine months ended September 30, 2026 and the year ended December 31, 2025 presented are as follows:

a) Related Parties

Name	Relationship with the Company
Robert Groux	Chief Executive Officer
David McMaster	Chief Operating Officer
Orlando Hernandez	the former Chief Executive Officer

b) Amounts due to related parties

	September 30, 2026	December 31, 2025
Robert Groux (1)	$ 80,327	$ 148,734
David McMaster (1)	137,352	197,352
Total	**$ 217,679**	**$ 346,086**

(1) The Company entered into short-term, non-interest-bearing promissory note agreements with Robert Groux and David McMaster effective November 1, 2025. The proceeds from these related party loans were used for working capital purposes. The notes are unsecured and payable on demand. As of September 30, 2026 and December 31, 2025, the outstanding balances under these related party notes were $217,679 and $346,086, respectively, and are included in due to related parties in the accompanying consolidated balance sheets. During the nine months ended September 30, 2026, the Company repaid an aggregate of $128,407 under these related party notes.

c) Waiver of accrued officer compensation.

On January 26, 2026, Orlando Hernandez, the former Chief Executive Officer of VMHG and a related party, voluntarily waived all accrued officer compensation owed to him by VMHG in the aggregate amount of $1,629,056. The waiver occurred prior to the Reverse Recapitalization completed on March 17, 2026. Because the historical financial statements of the Company have been retroactively restated to reflect those of DGBH (the accounting acquirer) for periods prior to the Closing Date, in accordance with ASC 805-40, the gain on extinguishment of liability associated with such waiver is not reflected in the accompanying consolidated statements of operations. See Note 1 for additional context.

NOTE 12- Going Concern

The accompanying condensed consolidated financial statements have been prepared using the going concern basis of accounting, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

As of September 30, 2026, the Company had accumulated deficit of $1,503,641 and operating loss of $2,422,148 and net cash used in operating activities of $3,099,326 for the nine months ended September 30, 2026. These factors raise substantial doubt about the Company’s ability to continue as a going concern. Management has taken certain actions and continues to implement changes designed

to improve the Company's financial results and operating cash flows. The actions involve certain cost reductions and growth strategies, and expansion of the business model into new markets. Management believes that these actions will enable the Company to improve future profitability and cash flow in its continuing operations.

These condensed consolidated financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets and liabilities that may result in the Company not being able to continue as a going concern.

NOTE 13- Reverse Acquisition

The Company evaluated the acquisition of DGBH pursuant to ASC 805 and ASU 2017-01, Topic 805, Business Combinations. As described in Note 1, we have identified VMHG as the legal acquirer, as it is the entity that issued securities. Comparatively, we have identified DGBH as the legal acquiree, the entity whose equity interests are acquired in line with ASC 805-40 – Reverse Acquisitions.

Because VMHG was a non-operating shell company without substantive operations or significant assets prior to the Merger, the Merger has been accounted for as a reverse recapitalization in accordance with ASC 805-40 and SEC Staff Accounting Bulletin Topic 4:C, rather than a business combination. Under reverse recapitalization accounting:

- DGBH is the accounting acquirer and VMHG is the accounting acquiree;
- The Merger is treated as the equivalent of DGBH issuing equity for the net assets of VMHG, accompanied by a recapitalization;
- No goodwill or other intangible assets have been recognized; and
- The historical financial statements of the Company presented for periods prior to the Closing Date are those of DGBH.

DGBH 's historical common share counts and per-share data have been retroactively restated for all periods presented to give effect to the common exchange ratio of 31.5789 shares of the Company's common stock per share of DGBH common stock. Such retroactive restatement was applied solely to the 4,750,000 shares of DGBH common stock that participated in the Merger; the 949,333 non-participating shares of DGBH common stock and the 200,000 non-participating shares of DGBH preferred stock have not been retroactively restated.

The 35,000 shares of Series B Preferred Stock were issued on the Closing Date as a discrete component of the Merger Consideration, allocated pro rata among the Stockholders, and have not been retroactively reflected in periods prior to the Closing Date.

Assets and liabilities of VMHG upon the consummation of the reverse recapitalization were as follows:
VMHG, as a non-operating shell entity immediately prior to the Closing Date, had no material assets. Accordingly, the table below presents only the liabilities assumed in connection with the Reverse Recapitalization.

Interest payable	$	(218,245)
Convertible notes payable		(250,000)
Derivative liabilities		(3,050,994)
Net assets acquired by DGBH as of March 17, 2026	$	(3,519,239)

NOTE 14- Segment Information

In accordance with ASC 280-10, Segment Reporting: Overall, the CODM reviews the consolidated results of operations when making decisions about allocating resources and assessing performance of the Company as a whole; hence, the Company has only one operating segment.

The Company's segment profit or loss is measured using operating profit, which is the primary performance metric utilized by management to evaluate the financial results and to make decisions regarding resource allocation. Although gross profit is reviewed by management for operational analysis, operating income (loss) is the primary measure used by the Company's chief operating decision maker (CODM) for segment performance assessment and resource allocation. The Company concluded that the CODM was Robert Groux, CEO.

Item	For the nine months ended September 30, 2026	2025
Sales	$ 543,212	$ -
Cost of goods sold	545,331	-
General and administrative expenses	1,492,074	-
Selling and marketing expenses	731,895	-
Professional fees	128,946	-
Depreciation and amortization expense	67,114	-
Segment operating loss	$ (2,422,148)	$ -

Item	As of September 30, 2026	As of December 31, 2025
Segment assets	$ 2,627,445	$ 1,145,273

All of the Company's long-lived assets are located in the United States.

NOTE 15- Subsequent Events

The Company evaluated subsequent events and transactions that occurred after the balance sheet date and through the unaudited condensed consolidated financial statements were available to be issued. Other than the material subsequent events disclosed above in the notes to financial statements and below, no other material subsequent events that required recognition or additional disclosure in the unaudited condensed consolidated financial statements are presented herein.

On October 16, 2026, the Company's Certificate of Amendment to its Articles of Incorporation was filed with and approved by the Nevada Secretary of State, changing the Company's name from Victory Marine Holdings Corp. to Dunn & Groux Beverage Holdings, Inc. The corresponding change of the Company's trading symbol remains subject to FINRA's processing of the Company-Related Action notification submitted pursuant to FINRA Rule 6490.