

ECO SCIENCE SOLUTIONS, INC.

FORM 10-Q (Quarterly Report)

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Address	300 S. EL CAMINO REAL, #206 SAN CLEMENTE, CA, 92672
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Industry	Software
Sector	Technology
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-Q

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended **April 30, 2025**

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

000-54803
(Commission File Number)



ECO SCIENCE SOLUTIONS INC.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of
incorporation or organization)

46-4199032

(I.R.S. Employer
Identification No.)

**300 S. El Camino Real #206
San Clemente, CA**

(Address of principal executive offices)

92672

(Zip Code)

(833) 464-3726

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Securities registered pursuant to Section 12(b) of the Act: None

Title of each class

None

**Trading
Symbol(s)**

N/A

**Name of each exchange
on which registered**

N/A

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

☐

Accelerated filer

☐

Non-accelerated filer

☒

Smaller reporting company

☒

Emerging growth company

☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

As of June 13, 2025, there were 52,957,572 shares of the registrant's common stock outstanding.

ECO SCIENCE SOLUTIONS, INC.
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PART I -- FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

**ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)**

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ECO SCIENCE SOLUTIONS, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS

	April 30, 2025	January 31, 2025
	(Unaudited)	(Audited)
ASSETS		
Current assets		
Cash	\$ 1,699	\$ 2,817
Prepaid expenses	2,970	4,455
Total current assets	<u>4,669</u>	<u>7,272</u>
Intangible asset	100,000	100,000
TOTAL ASSETS	<u><u>\$ 104,669</u></u>	<u><u>\$ 107,272</u></u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued expenses	\$ 4,535,010	\$ 4,411,737
Related party payables	2,791,764	2,713,694
Notes payable, short-term, related party	4,022,257	3,952,782
Notes payable	2,960,118	2,960,118
Convertible note, net	1,656,213	1,656,213
Liabilities held on divestiture	975,000	975,000
Total current liabilities	<u>16,940,362</u>	<u>16,669,544</u>
Total liabilities	<u>16,940,362</u>	<u>16,669,544</u>
Commitments and contingencies	-	-
Stockholders' deficit		
Preferred stock, \$0.001 par, 50,000,000 shares authorized of which 1,000 shares are designated Series A Voting Preferred, none issued and outstanding	-	-
Common stock, \$0.0001 par, 650,000,000 shares authorized, 53,957,572 shares issued and 52,957,572 shares outstanding	5,396	5,396
Treasury stock (1,000,000 shares issued at a cost of \$0.0075 per share)	(7,500)	(7,500)
Additional paid in capital	62,166,104	62,166,104
Accumulated deficit	(78,999,693)	(78,726,272)
Total stockholders' deficit	<u>(16,835,693)</u>	<u>(16,562,272)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	<u><u>\$ 104,669</u></u>	<u><u>\$ 107,272</u></u>

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

ECO SCIENCE SOLUTIONS, INC.
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

	For the Three Months Ended April 30,	
	2025	2024
Revenue	\$ -	\$ -
Total revenue	-	-
Operating expenses:		
Cost of revenue	-	-
Legal, accounting and audit fees	17,459	51,810
Management and consulting fees	125,500	125,500
Research, development, and promotion	98,717	83,872
Office supplies and other general expenses	12,619	14,881
Total operating expenses	254,295	276,063
Net operating loss	(254,295)	(276,063)
Other income (expenses)		
Interest expense	(9,488)	(9,594)
Interest expense, related parties	(9,638)	(8,956)
Total other income (expenses)	(19,126)	(18,550)
Income tax expense	-	-
Net income (loss)	<u>\$ (273,421)</u>	<u>(294,613)</u>
Net (loss) per common share – basic and diluted	<u>\$ (0.01)</u>	<u>(0.01)</u>
Weighted average common shares outstanding- basic and diluted	<u>52,957,572</u>	<u>52,957,572</u>

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

ECO SCIENCE SOLUTIONS, INC.
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Preferred Stock		Common Stock		Treasury Stock		Additional	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Paid in Capital	Deficit	Total
Balance, January 31, 2025	-	\$ -	53,957,572	\$ 5,396	(1,000,000)	\$ (7,500)	\$ 62,166,104	\$ (78,726,272)	\$ (16,562,272)
Net loss	-	-	-	-	-	-	-	(273,421)	(273,421)
Balance, April 30, 2025	-	\$ -	53,957,572	\$ 5,396	(1,000,000)	\$ (7,500)	\$ 62,166,104	\$ (78,999,693)	\$ (16,835,693)
	Preferred Stock		Common Stock		Treasury Stock		Additional	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Paid in Capital	Deficit	Total
Balance, January 31, 2024	-	\$ -	53,957,572	\$ 5,396	(1,000,000)	\$ (7,500)	\$ 62,166,104	\$ (77,624,584)	\$ (15,460,584)
Net loss	-	-	-	-	-	-	-	(294,613)	(294,613)
Balance, April 30, 2024	-	\$ -	53,957,572	\$ 5,396	(1,000,000)	\$ (7,500)	\$ 62,166,104	\$ (77,919,197)	\$ (15,755,197)

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

ECO SCIENCE SOLUTIONS, INC.
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	For the Three Months ended April 30,	
	2025	2024
Cash flows from operating activities:		
Net income (loss)	\$ (273,421)	\$ (294,613)
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Prepaid expenses	1,485	-
Increase in accounts payable and accrued expenses	123,273	129,730
Increase in related party payables	78,070	82,067
Net cash used in operating activities	(70,593)	(82,816)
Cash Flows from Investing Activities:		
Net cash used in investing activities	-	-
Cash flows from financing activities:		
Advances from related party loans	69,475	82,283
Net cash provided by financing activities	69,475	82,283
Net increase (decrease) in cash	(1,118)	(533)
Cash-beginning of year	2,817	2,106
Cash-end of year	<u>\$ 1,699</u>	<u>\$ 1,573</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -

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

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 1 – NATURE OF BUSINESS AND CONTINUANCE OF OPERATIONS

Organization and nature of business

The Company was incorporated in the state of Nevada on December 8, 2009, under the name Pristine Solutions, Inc. On January 8, 2014, the Company changed its name from Pristine Solutions, Inc. to Eco Science Solutions, Inc.

On June 21, 2017, the Company acquired 100% of the shares of capital stock of Ga-Du Corporation (“Ga-Du”), at which time Ga-Du became a wholly owned subsidiary of the Company. Ga-Du offers a Financial Services Platform, as well as Inventory Control and Advisory Software Platforms, and Retail Inventory Control, bringing important enterprise technologies in-house and bringing ESSI an opportunity to expand the reach of its Herbo branding.

On January 28, 2021, the Company entered into an Asset Purchase Agreement with Haiku Holdings, LLC, wherein the Company purchased an enterprise software platform, coupling the Company’s consumer engagement applications and e-commerce platform to this proprietary enterprise accounting, inventory management, customer relationship management, and overall business operations, of which was developed by Haiku Holdings, LLC. The terms of the Asset Purchase Agreement are such that ESSI shall deliver to the Seller and/or its assigns an aggregate of 1,500,000 shares of its restricted common stock.

On April 5, 2023, the Company and eXPO Financial Services LLC entered into a Software Acquisition Agreement (the “Software Agreement”) whereunder the Company has acquired from eXPO Financial Services all rights, title and interest to a computer program referred to as eXPO (electronic eXchange portal) for a total purchase price of \$100,000 payable in installments over an eight-month period commencing April 15, 2023, and paid in full as of January 31, 2024.

On April 2, 2025, Mr. Oveson resigned as Secretary and Mr. Rountree was appointed Secretary of the Company. Concurrently, the Board of Directors of the Company deemed it in the best interest of the Company and the shareholders to dissolve Ga-Du Corporation; on April 3, 2025, a Certificate of Dissolution/Withdrawal was filed with the state of Nevada, and Ga-Du Corporation was dissolved.

Going Concern

These unaudited condensed consolidated financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company has not generated significant revenues to date and has never paid any dividends and is unlikely to pay dividends or generate significant earnings in the immediate or foreseeable future. As at April 30, 2025, the Company had a working capital deficit of \$16.94 million and an accumulated deficit of \$79 million. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability to raise equity or debt financing, and the attainment of profitable operations from the Company’s future business. These factors raise substantial doubt regarding the Company’s ability to continue as a going concern.

Other factors

Factors which may impact the Company’s ongoing operations include inflation, the recent war in the Ukraine, climate change and others. These events may have serious adverse impact on domestic and foreign economies which may impact the Company’s operations as a result of a variety of factors including the potential for reduced consumer spending. The Company is unable to predict the ongoing impact of these factors on the Company’s financial operations.

The unaudited condensed consolidated financial statements reflect all adjustments consisting of normal recurring adjustments, which, in the opinion of management, are necessary for a fair presentation of the results for the periods shown. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Company's condensed consolidated financial statements. These accounting policies conform to accounting principles, generally accepted in the United States of America, and have been consistently applied in the preparation of the condensed consolidated financial statements. Certain reclassifications have been made to the prior period's condensed consolidated financial statements to conform to the current period's presentation.

Principals of Consolidation

The condensed consolidated financial statements include the accounts of Eco Science Solutions, Inc. and its wholly owned subsidiary, Ga-Du Corporation, up to the date of dissolution, April 3, 2025. All significant intercompany balances and transactions have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to long-lived assets and deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Reclassifications

Certain amounts in the prior period financial statements have been reclassified to conform to the current period presentation. These reclassifications had no effect on reported consolidated net income. A cumulative total of \$975,000 has been reclassified on the Company's balance sheets as of April 30, 2025 and January 31, 2025 from Accounts Payable and Accrued Expenses as to \$255,000 and Related Party Payables as to \$720,000 to Liabilities held on divestiture in order to reflect the liabilities assumed by the Company upon dissolution of subsidiary Gadu (ref: Note 3).

Property and Equipment

Property and equipment are recorded at cost. Depreciation and amortization on property and equipment are determined using the straight-line method over the three to five year estimated useful lives of the assets.

Technology, licensing rights and software (Intangible assets)

Technology, licensing rights and software are recorded at cost and capitalized. These costs are reviewed for impairment at a minimum of once per year or whenever events or changes in circumstances suggest a need for evaluation. During the three months ended April 30, 2023 the Company acquired certain commercial software (ref: Note 3) at a cost of \$100,000 which amount has been capitalized. There is no impairment expense for the intangible assets in three months ended April 30, 2025, and 2024. The Company expects to amortize the software over an estimated useful life of 3 years once commercial sales begin.

Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred and were \$0 during each of the three months ended April 30, 2025, and 2024. Advertising and marketing costs include costs incurred with the marketing of our Herbo Software such as ad placement and other internet marketing efforts.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Under ASC 606, the Company recognizes revenue from licensing agreements and contracts by applying the following steps: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation in the contract; and (5) recognize revenue when each performance obligation is satisfied. For the comparative periods, revenue has not been adjusted and continues to be reported under ASC 605 — Revenue Recognition. Under ASC 605, revenue is recognized when the following criteria are met: (1) persuasive evidence of an arrangement exists; (2) the performance of service has been rendered to a customer or delivery has occurred; (3) the amount of fee to be paid by a customer is fixed and determinable; and (4) the collectability of the fee is reasonably assured.

\$0 has been recognized as revenue in the three months ended April 30, 2025, and 2024. Revenue generated under enterprise software licenses will be recorded in accordance with the terms of the individual Customer contracts. We expect license fees will be recorded on a monthly basis over the term of the contract, activation fees will be earned upon completion of set up and installation of the enterprise software, and customization and/or professional consulting services will be earned as rendered.

Cost of Revenue

Costs of revenue consist of the direct expenses incurred to generate revenue. Such costs are recorded as incurred. Our cost of revenue consists primarily of fees associated with the operational charges related to our Herbo enterprise software. During the three months ended April 30, 2025, and 2024 we incurred costs of sales of \$0 with respect to the licensing of our Herbo software suite. In the case of revenue earned by our wholly owned subsidiary, proceeds allocated to our revenue interest are net of associated costs.

Segment Reporting

Operating segments are comprised of the components of an entity in which separate information is available for evaluation by the Company's chief operating decision maker, or group of decision makers, in determining how to allocate resources in evaluating performance. The Company consists of a single reporting segment providing clients a cloud-based ERP platform ("Herbo") and a financial services platform ("Herbo Pay") to support the unique end-to-end business requirements of regulated, cash-intensive industries. While the Company operates both Herbo and Herbo Pay, these offerings are considered sufficiently similar to represent one operating segment.

The Company's chief operating decision maker ("CODM") is its Chief Executive Officer. The accounting policies for our software platforms will include revenue recognition applicable to software-as-a-service including monthly installments for licenses to our platforms over specific periods of time. The Company is not yet generating revenue from its primary operations. The CODM evaluates the performance of the single operating segment based on the Company's net income (loss) as reported in the Statements of Operations and allocates resources based on ongoing software development budgets and expected marketing costs to engage consumers. The Company's segment assets, including intangible assets, are reported on the Balance Sheets.

The CODM will review performance upon commencement of sales based on gross profit, operating profit, and net earnings. Operating profit is reviewed to monitor the operating and administrative expenses of the Company. Profitability is important to the Company's ability to grow and expand operations and strategic initiatives. The Company does not have any operations or sources of revenue outside of the United States. The Company does not presently have any customers representing more than 10% of total revenues for any period presented and currently has no revenues. Accordingly, the CODM considers operating expenses, and other income (expenses) of our single operating segment as reported on the statement of operations and considers our current and total assets as recorded on the balance sheet. There are no additional expenses or asset information that are supplemental to those disclosed in these condensed consolidated financial statements that are regularly provided to the CODM.

Stock-Based Compensation

The Company records stock-based compensation in accordance with ASC 718, *Share-Based Payments*, using the fair value method. All transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. Equity instruments issued to employees and the cost of the services received as consideration are measured and recognized based on the fair value of the equity instruments issued.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Convertible Debt and Beneficial Conversion Features

The Company evaluates embedded conversion features within convertible debt under ASC 815 “Derivatives and Hedging” to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 “Debt with Conversion and Other Options” for consideration of any beneficial conversion features.

Stock Settled Debt

In certain instances, the Company will issue convertible notes which contain a provision in which the price of the conversion feature is priced at a fixed discount to the trading price of the Company’s common shares as traded in the over-the-counter market. In these instances, the Company records a liability, in addition to the principal amount of the convertible note, as stock-settled debt for the fixed value transferred to the convertible note holder from the fixed discount conversion feature. As of April 30, 2025, and January 31, 2025, \$248,432 for the value of the stock settled debt for certain convertible notes is included in the “Convertible note, net” account on the balance sheet. (see Note 7).

Basic and Diluted Net Income (Loss) Per Share

The Company computes net income (loss) per share in accordance with ASC 260, *Earning per Share*. ASC 260 requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing Diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS includes a convertible note with a principal balance of \$1,407,781 which amount is convertible into shares of common stock at a 15% discount to market price or 33,124,260 common shares as of April 30, 2025

Income Taxes

The Company follows ASC 740 – Income Taxes, which requires the use of the asset and liability method of accounting for income taxes. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary 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 apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

Recently issued accounting pronouncements

Accounting pronouncements *not* listed below were assessed and determined to be *not* applicable or are expected to have a minimal impact on the Company’s Condensed Consolidated Financial Statements.

In November 2023, the FASB issued ASU No. 2023-07, *Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures*, which requires a public entity to disclose significant segment expenses that are regularly provided to the chief operating decision maker (“CODM”), a description of other segment items by reportable segment, and an explanation of any additional measures the CODM uses in deciding how to allocate resources. The new guidance is effective for fiscal years beginning after *December 15, 2023*, and interim periods within fiscal years beginning after *December 15, 2024*, and early adoption is permitted. The guidance is to be applied on a retrospective basis, with such disclosures to be made in regard to all prior periods presented in the financial statements. The Company completed its assessment and concluded this update had no material impact on its consolidated financial statements.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently issued accounting pronouncements (Cont'd)

In December 2023, the FASB issued ASU No. 2023-09, *Income Taxes (Topic 470): Improvements to Income Tax Disclosures*, which are designed to increase the transparency and decision-usefulness of income tax disclosures for financial statement users. The ASU follows investors indication and request for enhanced tax disclosures in order to better assess an entity's operations, related tax risks, jurisdictional tax exposures, and increase transparency regarding tax information through improvements to tax disclosures, specifically rate reconciliation, income taxes paid, and unrecognized tax benefits and certain temporary differences. The new guidance is effective for fiscal years beginning after *December 15, 2024*, and interim periods within fiscal years beginning after *December 15, 2025*, and early adoption is permitted. The guidance is to be applied on a prospective basis, but retrospective application is permitted. The Company is currently evaluating the impact of adopting this ASU on our consolidated financial statements and disclosures.

In March 2024, the SEC adopted the final rule under SEC Release No. 33-11275, *The Enhancement and Standardization of Climate Related Disclosures for Investors*, which requires registrants to disclose climate-related information in registration statements and annual reports. The new rules would be effective for annual reporting periods beginning in fiscal year 2025. However, in April 2024, the SEC exercised its discretion to stay these rules pending the completion of judicial review of certain consolidated petitions with the United States Court of Appeals for the Eighth Circuit in connection with these rules. We are evaluating the impact of the adoption of this rule, if any, on our financial statements.

NOTE 3 – DIVESTITURE OF SUBSIDIARY

The Company's wholly owned subsidiary, Ga-Du Corporation, was dissolved on April 3, 2025, upon filing of a Certificate of Dissolution with the State of Nevada.

As a result, the Company has reported the operations of Ga-Du Corporation as discontinued in our current report.

The results of the Discontinued Operations with respect to liabilities held upon dissolution are as follows:

	Three Months Ended April 30,	
	2025	2024
Revenue	\$ -	\$ -
Operating expenses	-	-
Income (loss) from discontinued operations	<u>\$ -</u>	<u>\$ -</u>

Assets and liabilities held for sale as of April 3, 2025 (immediately before divestiture)

	April 3, 2025
ASSETS:	
Cash	\$ -
TOTAL ASSETS	<u>\$ -</u>
LIABILITIES:	
Accounts payable and accrued liabilities	\$ 255,000
Related party payables	720,000
TOTAL LIABILITIES	<u>975,000</u>
NET ASSETS	<u>\$ (975,000)</u>
Consideration: Liabilities assumed on divestiture	<u>\$ 975,000</u>

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 4 – INTANGIBLE ASSETS

On April 5, 2023, the Company and eXPO Financial Services LLC entered into a Software Acquisition Agreement (the “Software Agreement”) whereunder the Company has acquired from eXPO Financial Services all rights, title and interest to a computer program referred to as eXPO (electronic eXchange portal) for a total purchase price of \$100,000 payable in installments over an eight-month period commencing April 15, 2023, which amount was paid in full as of January 31, 2024. The Company capitalized the software as of the date of the agreement as intangible assets and expects to amortize the software over an estimated useful life of 3 years once commercial sales begin.

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at April 30, 2025, and January 31, 2025 consist of the following:

	April 30, 2025	January 31, 2025
Accounts payable	\$ 4,273,958	\$ 4,163,673
Interest payable	227,552	218,064
Accrued other expenses	33,500	30,000
	<u>\$ 4,535,010</u>	<u>\$ 4,411,737</u>

NOTE 6 – NOTES PAYABLE

Notes payable consist of the following loans:

	April 30, 2025	January 31, 2025
Notes 1 in fiscal year 2017 each due in three months from issuance date	\$ 14,930	\$ 14,930
Note 2 in fiscal year 2017 due in three months from issuance date	50,000	50,000
Notes 3 in fiscal year 2017, 2018 and 2019, each due in twelve months from issuance date	2,225,500	2,225,500
Notes 4 in fiscal year 2017, each due in nine months from issuance date	305,266	305,266
Note 5 in fiscal year 2019 due in nine months from issuance date	14,422	14,422
Note 6 in fiscal year 2021 due in 3 years from issuance date	350,000	350,000
Total	<u>\$ 2,960,118</u>	<u>\$ 2,960,118</u>

Interest expenses for the above notes recorded in the three months ended April 30, 2025 and 2024 is as follows:

	For the Three Months Ended April 30, 2025	2024
Interest expenses	\$ 6,008	\$ 6,075

Notes 1:

During the fiscal year ended January 31, 2017, the Company received an accumulated amount of \$14,930 from a third party. The notes bear interest at a rate of 1% per annum, and each note was due three months from issue date. As at April 30, 2025, the note remains unpaid and is in default.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 6 – NOTES PAYABLE (Continued)Notes 1 (Cont'd):

Interest expenses recorded in the three months ended April 30, 2025, and 2024 is as follows:

	For the Three Months Ended April 30,	
	2025	2024
Interest expense	\$ 36	\$ 37
	April 30, 2025	January 31, 2025
Interest payable	\$ 1,338	\$ 1,302
Note payable	\$ 14,930	\$ 14,930

Note 2:

During the fiscal year ended January 31, 2017, the Company received an amount of \$50,000 from a third party. The note bears interest at a rate of 1% per annum and was due three months from issue date. As at January 31, 2018, the note became due and remains unpaid and is in default.

Interest expenses recorded in the three months ended April 30, 2025, and 2024 is as follows:

	For the Three Months Ended April 30,	
	2025	2024
Interest expense	\$ 123	\$ 123
	April 30, 2025	January 31, 2025
Interest payable	\$ 4,252	\$ 4,129
Note payable	\$ 50,000	\$ 50,000

Notes 3:

During the fiscal year ended January 31, 2017, the Company received an amount of \$225,000 from a third party. The note bears interest at a rate of 6% per annum and was due one year from issue date. During the fiscal year ended January 31, 2018, the Company received accumulated amounts of \$1,842,500 from a third party. The notes bear interest at a rate of 6% per annum and each was due one year from issue date. During the fiscal year ended January 31, 2019, the Company received accumulated amounts of \$1,420,500 from a third party. The notes bear interest at a rate of 6% per annum and each was due one year from issue date.

On March 28, 2018, this third party purchased an additional \$250,000 in notes from Rountree Consulting, a company controlled by our CEO, Mr. Michael Rountree. The purchased notes bear interest at a rate of 1% per annum beginning on June 27, 2018, and were payable within thirty days' notice of the Maturity Date.

During the fiscal year ended January 31, 2021, and 2020, the Company made cash payments of \$5,000 and \$7,500, respectively to the note.

On December 8, 2020, the Company cancelled One Million Five Hundred Thousand Dollars (\$1,500,000) of debt owing on these notes under an order in the action captioned *In re Eco Science Solutions, Inc. Shareholder Derivative Litigation* Lead Civil No. 1:17-cv-00530-LEW. (Ref Note 13(1) - Contingencies).

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 6 – NOTES PAYABLE (Continued)Notes 3 (Cont'd):

On January 31, 2021, the Company and Note holder entered into a consolidation of the principal sums of prior notes (“Consolidated Note”) entered into between the dates of January 1, 2017, and January 31, 2021. This Consolidated Note is non-interest bearing and pursuant to a court order in the action captioned *In re Eco Science Solutions, Inc. Shareholder Derivative Litigation* Lead Civil No. 1:17-cv-00530-LEW no interest accrued on any prior notes shall be payable to the note holder. The term of this Consolidated Note was one year, and one day, and due on February 1, 2022. However, no payments shall be made toward this Note without approval from the Board of Directors. The Consolidated Note is currently in default.

	April 30, 2025	January 31, 2025
Note payable	\$ 2,225,500	\$ 2,225,500

Notes 4:

During the year ended January 31, 2019, the Company received \$305,266 in total proceeds from a third party. The notes bear interest at a rate of 1% per annum and were each due nine months from issue date. The notes remain unpaid and are in default.

Interest expenses recorded in the three months ended April 30, 2025, and 2024 is as follows:

	For the Three Months Ended April 30,	
	2025	2024
Interest expense	\$ 693	\$ 701

	April 30, 2025	January 31, 2025
Interest payable	\$ 19,228	\$ 18,535
Note payable	\$ 305,266	\$ 305,266

Note 5:

On September 12, 2018, the Company received \$14,422 from a third party. The notes bear interest at a rate of 1% per annum and were due nine months from issue date. The notes remain unpaid and are in default.

Interest expenses recorded in the three months ended April 30, 2025, and 2024 is as follows:

	For the Three Months Ended April 30,	
	2025	2024
Interest expense	\$ 35	\$ 36

	April 30, 2025	January 31, 2025
Interest payable	\$ 957	\$ 922
Note payable	\$ 14,422	\$ 14,422

Note 6:

On December 8, 2020, the Company entered into a Promissory Note in the amount of \$350,000 with Robbins LLP, pursuant to the Order and Judgment in the settlement of a lawsuit entitled *In re Eco Science Solutions, Inc. Shareholder Derivative Litigation* Lead Civil No. 1:17-cv-00530-LEW-WRP (D. Haw.). The note bears interest at a rate of 6% per annum, and due in three years from issue date. The note remains unpaid and is in default.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 6 – NOTES PAYABLE (Continued)

Notes 6 (Cont'd):

Interest expenses recorded in the three months ended April 30, 2025, and 2024 is as follows:

	For the Three Months Ended April 30,	
	2025	2024
Interest expense	\$ 5,121	\$ 5,178
	April 30, 2025	January 31, 2025
Interest payable	\$ 92,285	\$ 87,164
Note payable	\$ 350,000	\$ 350,000

NOTE 7 – CONVERTIBLE NOTE PAYABLE

During October 2017, the Company entered into a convertible note for a total of \$1,407,781 bearing interest at 1% per annum, beginning on November 1, 2017, and payable each 120 days as to any outstanding balance. On November 1, 2018, the Maturity Date, the Lender had the option to:

- (a) Convert the \$1,407,781 Debt, plus accrued interest, into shares of Eco Science Solutions, Inc. Common Stock, at the rate of 15% discount to the closing price on the day of lender's conversion request, per share; or
- (b) The lender may demand full payment of \$1,407,781 or any unpaid balance of the original debt, plus accrued interest from the Company.

The note has a conversion feature with a fixed discount to the trading price of the underlying common stock and therefore, the potential for the convertible note to become stock settled debt. The note allows the holder to convert the debt to shares of common stock at a 15% discount to the closing price of the Company's common stock at the lender's request. Therefore, upon review of the applicable guidance contained in ASU No. 2020-06, *Debt—Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity*, given that the note has a principal balance of \$1,407,781, the holder will always be able to convert the note into \$1,656,213 of principal. The debt discount determined as of the date of the note of \$248,432 was amortized over the one-year term of the convertible note payable.

As at the date of this report, the Lender has not made a demand for payment and the note is in default.

At April 30, 2025, and January 31, 2025, convertible notes payable consisted of the following:

	April 30, 2025	January 31, 2025
Principal amount	\$ 1,407,781	\$ 1,407,781
Liability on stock settled debt	248,432	248,432
Convertible notes payable, net	\$ 1,656,213	\$ 1,656,213

Interest expenses recorded in the three months ended April 30, 2025, and 2024 is as follows:

	For the Three Months Ended April 30,	
	2025	2024
Interest expense	\$ 3,480	\$ 3,519
	April 30, 2025	January 31, 2025
Interest payable	\$ 107,069	\$ 103,589

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 8 – RELATED PARTY TRANSACTIONS

As of April 30, 2025, and January 31, 2025, related parties and former related parties are due a total of \$6,814,021 and \$6,666,476, respectively:

	April 30, 2025	January 31, 2025
Related party payables (1)(2)(3)(4)(5)(6)	\$ 2,791,764	\$ 2,713,694
Notes payable (1)(3)(4)	4,022,257	3,952,782
Total related party transactions	<u>\$ 6,814,021</u>	<u>\$ 6,666,476</u>

Services provided from related parties and former related parties:

	For the Three Months Ended April 30, 2025	2024
Mr. Michael Rountree (3)(a)	62,500	62,500
	<u>\$ 62,500</u>	<u>\$ 62,500</u>

Interest expenses due to related parties and former related parties:

	For the Three Months Ended April 30, 2025	2024
Mr. Don Lee Taylor (1)(b)	\$ 32	\$ 32
Mr. Michael Rountree (3)(b)	9,192	8,505
Mr. Lewis (4)	414	419
	<u>\$ 9,638</u>	<u>\$ 8,956</u>

- (1) Effective December 17, 2015, Mr. Jeffery Taylor was appointed to serve as Chief Executive Officer and President of the Company and Mr. Don Lee Taylor was appointed to serve as Chief Financial Officer of the Company. On January 11, 2016, Mr. Jeffery Taylor was appointed Secretary and to the Board of Directors and Mr. Don Taylor was appointed to the Board of Directors. On December 8, 2020, Jeffery Taylor resigned his position as Chairman of the Board, Don Taylor resigned his positions as CFO and a Member of the Board of Directors and accepted a role as Director of Festivals. On January 28, 2021, the Board of Directors accepted the resignation of Jeffery Taylor as Chief Executive Officer, effective as of January 31, 2021. On January 17, 2023, the Company accepted the resignation of Mr. Don Taylor as Director of Festivals and Mr. Jeffery Taylor as Director, President and Secretary. Concurrent with the resignations of Mr. Jeffery Taylor and Mr. Don Taylor the Company agreed to accrue fees under their respective employment agreements through the end of February 2023, after which the Company incurred no further expense.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED APRIL 30, 2025 AND 2024

NOTE 8 – RELATED PARTY TRANSACTIONS (Continued)

(a) Employment agreements with Mr. Jeffery Taylor and Mr. Don Lee Taylor

On December 21, 2015, the Company entered into employment agreements with Mr. Jeffery Taylor and Mr. Don Lee Taylor for a period of 24 months, where after the contract may be renewed in one-year terms at the election of both parties. Jeffery Taylor shall receive an annual gross salary of \$115,000 and Don Lee Taylor shall receive an annual gross salary of \$105,000 payable in equal instalments on the last day of each calendar month and which may be accrued until such time as the Company has sufficient cash flow to settle the amounts payable. Further under the terms of the respective agreements all inventions, innovations, improvements, know-how, plans, development, methods, designs, analyses, specifications, software, drawings, reports and all similar or related information (whether or not patentable or reduced to practice) which relate to any of the Company's actual or proposed business activities and which are created, designed or conceived, developed or made by the Executive during the Executive's past or future employment by the Company or any Affiliates, or any predecessor thereof ("Work Product"), belong to the Company, or its Affiliates, as applicable. The contracts were formally terminated with an effective date of February 28, 2023, for each of Mr. Don and Mr. Jeffery Taylor.

During the years ended January 31, 2024, and 2023, the Company paid \$15,000 and \$90,000, respectively, to Mr. Jeffery Taylor and \$0 and \$56,000, respectively, to Mr. Don Lee Taylor. On April 30, 2025, there was a total of \$44,721 owing to Mr. Jeffery Taylor (January 31, 2025 - \$44,721) and \$426,450 to Mr. Don Lee Taylor (January 31, 2025 - \$426,450), respectively, in accrued and unpaid salary under the terms of their employment agreements.

(b) Note payable

On February 17, 2016, the Company issued promissory notes to Mr. Jeffery Taylor, CEO, in the amount of \$17,500 and to Mr. Don Lee Taylor, CFO, in the amount of \$17,500, respectively. The notes bear interest at a rate of 1% per annum, maturing on August 17, 2016. During the fiscal year ended January 31, 2017, the Company repaid \$2,500 to Mr. Jeffery Taylor and \$2,500 to Mr. Don Lee Taylor. During the fiscal year ended January 31, 2019, the Company repaid \$5,000 to Mr. Jeffery Taylor and \$2,000 to Mr. Don Lee Taylor. During the fiscal year ended January 31, 2020, the Company repaid \$10,000 to Mr. Jeffery Taylor and \$0 to Mr. Don Lee Taylor. As at April 30, 2025, and January 31, 2025, there was a total of \$0 owing to Mr. Jeffery Taylor, and \$13,000 to Mr. Don Lee Taylor.

(2a) For the three months ended April 30, 2025, and 2024, the Company was invoiced a total of \$0 as consulting services by Ms. Jennifer Taylor, sister of certain of the Company's former officers and directors. As of April 30, 2025, and January 31, 2025, there was a total of \$166,000 in accrued and unpaid consulting fees.

(2b) For the three months ended April 30, 2025, and 2024, the Company was invoiced a total of \$0 as consulting services included in research and development by Ms. Meredith Rountree, sister of the Company's Chief Executive Officer. As of April 30, 2025, and January 31, 2025, there was a total of \$161,250 in accrued and unpaid consulting fees.

(3) *(a) Employment agreement/Executive Employment Agreement with Michael Rountree*

On June 21, 2017, the Company entered into an employment agreement with Michael Rountree whereby Mr. Rountree agreed to serve as the Company's Chief Operating Officer for two years unless terminated earlier in accordance with the agreement. During his period of employment, Mr. Rountree was to receive a base salary at an annual rate of \$120,000. The Board shall review the Base Salary on an annual basis and may, but is not required to, make upward adjustments from time to time. On December 8, 2020, Michael Rountree was appointed interim CFO and Treasurer.

On January 28, 2021, as amended March 1, 2021, the Company entered into an Executive Employment Agreement ("Agreement"), effective January 31, 2021, with Michael Rountree, the Company's current Chief Operating Officer. Michael will serve as the Chief Executive Officer, as well as the Chief Financial Officer. The term of the Agreement is for three years. Mr. Rountree shall be entitled to the amount of \$250,000 per year (the "Base Salary"), which amount shall accrue, until such time as the Company has sufficient resources to remit regular payments. The Agreement provides for certain additional terms and conditions based upon the Company achieving certain financial thresholds. The Executive's base salary may not be decreased during the Employment Term other than as part of an across-the-board salary reduction that applies in the same manner to all senior executives of the Company, or if the duties of the Executive are materially changed.

We recorded \$62,500 as fees in the three months ended April 30, 2025, and 2024 under the terms of this agreement, all of which remain unpaid. As at April 30, 2025, there was a total of \$1,502,500 (January 31, 2025 - \$1,440,000) in accrued and unpaid salary under the terms of the employment agreement.

In addition, during the three months ended April 30, 2025, and 2024, Mr. Rountree funded a total accumulated amount of \$5,932 and \$10,611, respectively, for the Company's expenses. As of April 30, 2025, Mr. Rountree was owed total expenses of \$328,815 (January 31, 2025 - \$322,883).

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 8 – RELATED PARTY TRANSACTIONS (Continued)

(b) Note payable with Rountree Consulting, a company controlled by Mr. Rountree

During the year ended January 31, 2019, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$379,319.

During the fiscal year ended January 31, 2020, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$805,901.

During the fiscal year ended January 31, 2021, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$395,325. On January 28, 2021, the Company entered into a Debt Settlement and Share Purchase Agreement with Rountree Consulting, Inc., owned by The Rountree Trust, wherein Rountree Consulting, Inc. a was issued 500,000 unregistered, restricted shares of the Company's common stock at a price of US \$0.50 per share in settlement of a portion, in the amount of \$250,000 of the total debt owed to Rountree Consulting, Inc. by the Company.

During the year ended January 31, 2022, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$1,033,131.

During the year ended January 31, 2023, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$694,874.

During the year ended January 31, 2024, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$460,263.

During the year ended January 31, 2025, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$320,540.

During the three months ended April 30, 2025, the Company issued promissory notes to Rountree Consulting in the accumulated amount of \$69,475.

These notes bear interest at a rate of 1% per annum, each is due nine months from issue date. Several of the aforementioned notes are currently in default.

(4) (a) Employment agreement with L. John Lewis

On June 21, 2017, Ga-Du entered into an employment agreement with L. John Lewis whereby Mr. Lewis accepted employment as Chief Executive Officer of Ga-Du for two years unless terminated earlier in accordance with the agreement. During his period of employment, Mr. Lewis has a base salary at an annual rate of \$120,000. The employment agreement was not renewed on expiry. On April 30, 2025 and January 31, 2025, there was a total of \$240,000 in accrued and unpaid salary under the terms of the employment agreement which amount is reflected on the Company's balance sheets as a liability held on divestiture.

(b) Note payable

During the three months ended April 30, 2018, Mr. Lewis paid \$175,000 to third parties on behalf of the Company which amount was recorded in Accounts payable – related parties.

On July 31, 2018, the Company issued promissory notes to Mr. Lewis to convert the payable amount to a note payable in the amount of \$170,000. The notes bear interest at a rate of 1% per annum, each was due nine months from the issue date and all notes are currently in default.

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NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 8 – RELATED PARTY TRANSACTIONS (Continued)

- (5) On June 21, 2017, Ga-Du Corporation, a wholly owned subsidiary of Eco Science Solutions Inc. entered into an employment agreement with S. Randall Oveson whereby Mr. Oveson accepted employment as Chief Operating Officer of Ga-Du for two years unless terminated earlier in accordance with the agreement. During his period of employment, Mr. Oveson was to receive a base salary at an annual rate of \$120,000. The employment agreement was not renewed on expiry. On April 30, 2025 and January 31, 2025, there was a total of \$240,000 in accrued and unpaid salary under the terms of the employment agreement which amount is reflected on the Company's balance sheets as a liability held on divestiture.
- (6) On June 21, 2017, Ga-Du entered into a consulting agreement with Andy Tucker, whereby Mr. Tucker will provide services to the Cannabis industry under development by the Company, as well as act as an advisor to various State regulators concerning the Cannabis industry for two years unless terminated earlier in accordance with the agreement. During the period of the agreement, Mr. Tucker was to receive a base salary at an annual rate of \$120,000. The employment agreement was not renewed on expiry. On April 30, 2025 and January 31, 2025, there was a total of \$240,000 in accrued and unpaid salary under the terms of the employment agreement which amount is reflected on the Company's balance sheets as a liability held on divestiture.
- (7) On January 28, 2021, the Company entered into an Indemnification Agreement with each of Michael Rountree, A. Carl Mudd and S. Randall Oveson where under the Company will indemnify each of the aforementioned parties in their respective positions as officers and/or directors, to the fullest extent permitted by applicable law, so that they will serve, and continue to serve, the Company free from undue concern that they will not be so indemnified.

NOTE 9 – CAPITAL STOCK

Common Stock

The total number of authorized shares of common stock that may be issued by the Company is 650,000,000 shares with a par value of \$0.0001.

As of April 30, 2025, and January 31, 2025, there were 53,957,572 shares issued including 1,000,000 shares of treasury stock, and 52,957,572 shares outstanding.

Preferred Shares

The total number of authorized shares of preferred stock that may be issued by the Company is 50,000,000 shares with a par value of \$0.001.

Series A Voting Preferred Shares

On January 11, 2016, the Company's Board of Directors (the "Board") authorized the creation of 1,000 shares of Series A Voting Preferred Stock. The holder of the shares of the Series A Voting Preferred Stock has the right to vote those shares of the Series A Voting Preferred Stock regarding any matter or action that is required to be submitted to the shareholders of the Company for approval. The vote of each share of the Series A Voting Preferred Stock is equal to and counted as 10 times the votes of all of the shares of the Company's (i) common stock, and (ii) other voting preferred stock issued and outstanding on the date of each and every vote or consent of the shareholders of the Company regarding each and every matter submitted to the shareholders of the Company for approval. The Series A Voting Preferred Stock will not be convertible into Common Stock.

As of April 30, 2025, and January 31, 2025, no Series A Voting Preferred Shares were issued.

NOTE 10 – COMMITMENTS

- (a) On July 21, 2017, we entered into a Sublease commencing August 1, 2017, and terminating the earlier of (a) March 31, 2020, or (b) the date the sublease is terminated by sub landlord upon the occurrence of an event of default, the sublease covered a total of 6,120 square feet of office space. Monthly base rent for the period September 1, 2017 to July 31, 2018 was \$14,535, and the first month of rent was free of charge. In the second year the monthly base rent increased to \$15,173. In the third year the monthly base rent increased to \$15,810. The Company remitted a security deposit in the amount of \$15,810 in respect of this sublease. The Company passed on recording the deferred rent relative to the one free month of rent contained within the lease as it was determined to be immaterial. During the period ended April 30, 2018, the Company accrued rent in respect to this sublease for the months of March and April 2018 including applicable operating costs. Subsequent to October 31, 2018, the Company abandoned the space without payment or further accruals, and the lease was effectively terminated. After deduction of the Security deposit, a balance of \$21,051 remains due and payable at April 30, 2025 and January 31, 2025.

ECO SCIENCE SOLUTIONS, INC.
NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 10 – COMMITMENTS (Continued)

- (b) The Company has entered into verbal agreements with Take2L, an arm's length third party, to develop and service our current technology platform in consideration for certain fees as invoiced monthly. On September 1, 2018, Take2L invoiced \$350,000 to the Company in respect of the ongoing development of software to support our platform. As of January 31, 2023, Take2L had invoiced the Company a cumulative total of \$1,328,810, including the original \$350,000, of which at January 31, 2023 the Company had paid a total of \$327,500 towards the outstanding balance payable. There were no payments made in the three months ended April 30, 2025, or in the fiscal years ended January 31, 2025, and 2024.

As at April 30, 2025 and January 31, 2025 an amount of \$1,001,310 remained due and payable to Take 2L in respect to invoices issued for services rendered. The Company has been unable to settle these invoices as they have come due. Take 2L has had a long working relationship with our Chief Operating Officer, Mr. Rountree, with regard to other businesses; Take 2L has no relationship with the Company other than as a provider of services to the Company and does not hold any shares in the Company. Take 2L has continued to provide the Company with essential services during the shortfall in funds to meet operational overhead as it comes due and it is expected these accounts will be settled in full as soon as resources become available.

- (c) As a result of an Order and Final Judgment signed by the Honorable Leslie Kobayashi and filed with the United States District Court for the District of Hawaii on December 3, 2020 with respect to the action captioned *In re Eco Science Solutions, Inc. Shareholder Derivative Litigation* Lead Civil No. 1:17-cv-00530-LEW-WRP (D. Haw.), the Company and Plaintiffs undertook certain actions including the cancellation of certain shareholdings by various parties, the cancellation of certain debt by certain Plaintiffs, the settlement of certain legal fees by way of issuance of shares of common stock, the reconstitution of the board and the appointment of an Ombudsman, for the Company for a term of four (4) years from the settlement date. Among other commitments, the Company agreed as resources are available to implement certain Governance Reforms in two phases, including but not limited to the following:

- Appointment of two new independent directors to the Company's board of directors
- Appointment of an Ombudsman
- Binding of Directors' and Officers' Insurance
- Creation of a Board level governance committee
- Adoption of written corporate guidelines and a code of ethics
- Creation of an audit committee
- Creation of an investor relations officer
- Retention of In-house Counsel
- Appointment of several additional positions including a CAO and enhancement of Board independence;
- Implementation of additional policies and practices.

Further, the Company undertook to dedicate not less than 15% of such revenue, debt raised, or equity infused (regardless of source, but apart from and in addition to any personal contributions toward Company operations made by current officers, directors and employees) toward achieving the agreed-upon objectives and implementation and maintenance of the Governance Reforms. Upon attainment of \$10,000,000 in cash collected from revenue, debt, or equity, the Company shall dedicate a minimum of 18% of such revenue, debt raised, or equity infused (apart from and in addition to any personal contributions toward Company operations made by current officers, directors and employees). These minimum contributions may be adjusted upward as deemed necessary and appropriate by the Ombudsman.

- (d) On December 23, 2020, the Company entered into a Board Advisory Agreement by which Mr. Carl Mudd agreed to serve as the Chairman of the Board of Directors of the Company (the "**Board**") and as Ombudsman for the Company pursuant to both Rule 53 of the Federal Rules of Civil Procedure, and to the Order and Judgment in the settlement of a lawsuit entitled *In re Eco Science Solutions, Inc. Shareholder Derivative Litigation* Lead Civil No. 1:17-cv-00530-LEW-WRP (D. Haw.) (the "Stipulation of Order").

As consideration for his service, in addition to receiving two million five hundred thousand (2,500,000) restricted shares of the Company's common stock, he will receive an advisory fee of Ten Thousand Dollars (\$10,000) per month, commencing December 24, 2020. While the contract calls for half of the monthly advisory fee (\$5,000) to be paid to Mr. Mudd and the other half of the advisory fee may be accrued on a monthly basis until the Company has closed a bona fide third-party debt and/or equity financing of at least eight hundred thousand dollars (\$800,000), presently all of the fees incurred are being accrued and are unpaid. As of April 30, 2025 Mr. Mudd was owed \$520,000 (January 31, 2025 - \$490,000).

NOTE 11 – SUBSEQUENT EVENTS

The Company has evaluated subsequent events from the balance sheet date through the date that the financial statements were issued and determined that there are no additional subsequent events to disclose.

ITEM 2. MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Forward Looking Statements

This quarterly report contains forward-looking statements. These statements relate to future events or the Company’s future financial performance. In some cases, forward-looking statements can be identified by terminology such as “may”, “should”, “expects”, “plans”, “anticipates”, “believes”, “estimates”, “predicts”, “potential” or “continue” or negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors” that may cause the Company’s or its industry’s actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements.

Although the Company believes that the expectations reflected in the forward-looking statements are reasonable, it cannot guarantee future results, levels of activity, performance or achievements. Except as required by applicable law, including the securities laws of the United States, the Company does not intend to update any of the forward-looking statements to conform these statements to actual results.

The Company’s unaudited financial statements are stated in United States Dollars (US\$) and are prepared in accordance with United States Generally Accepted Accounting Principles. The following discussion should be read in conjunction with the Company’s financial statements and the related notes that appear elsewhere in this quarterly report.

The following discussion contains forward-looking statements that reflect the Company’s plans, estimates and beliefs. The Company’s actual results could differ materially from those discussed in the forward-looking statements. Factors that could cause or contribute to such differences include but are not limited to those discussed below and elsewhere in this quarterly report. All adjustments necessary for a fair statement of the results for the interim periods have been made, and all adjustments are of a normal recurring nature.

In this quarterly report, unless otherwise specified, all dollar amounts are expressed in United States Dollars and all references to “common shares” refer to the common shares in the Company’s capital stock.

As used in this quarterly report, the terms “we”, “us”, “our” and “ESSI” mean Eco Science Solutions, Inc. unless otherwise indicated. “Ga-Du” refers to our former wholly owned subsidiary Ga-Du Corporation.

Description of Business

The Company was incorporated in the state of Nevada on December 8, 2009, under the name Pristine Solutions, Inc. On February 14, 2014, the Company changed its name to Eco Science Solutions, Inc. (The “Company” or “Eco Science”). The Company’s principal executive office is located at 300 S. El Camino Real #206 San Clemente, CA 92672. The Company’s telephone number is 833-GoHerbo (833 464-3726). The Company’s website is www.useherbo.com.

Eco Science Solutions, Inc. seeks to provide a 360-degree ecosystem that connects B2B (business-to-business), B2C (business-to-consumer) and B2G (business-to-government) segments together through technology offerings that include: business location directory, localized digital communications between consumers and business operators, social networking, e-commerce connected inventory management/selection, payment facilitation and cash management. This unique end-to-end offering enables traditional B2B manufacturers with opportunities to directly engage and sell to consumers seamlessly and efficiently.

The Company’s cloud-based ERP platform (“Herbo”) has proprietary financial accounting and inventory management capabilities, and when combined with its financial services platform (“Herbo Pay”), provides enhanced tracking and traceability to support the unique compliance requirements of regulated, cash-intensive industries such as cannabis and CBD. Herbo has a comprehensive, end-to-end business commerce solution to service vertically integrated businesses, and the Company intends to promote its ERP and financial services platform to other regulated industries such as gaming, firearm and ammunition, and highly complex industries such as oil and gas.

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Eco Science Solutions, Inc. is not in the business of growing, manufacturing, or distributing cannabis.

On October 6, 2022, our securities were revoked along with our trading symbol. On December 6, 2024, the OTC Markets began quotation of our shares on the OTC Markets Pink Sheets under the trading symbol “ESSI”. On February 7, 2025, FINRA completed processing the Company’s Form 211 and brokers were able to resume publication of competing quotes and provide continuous market making.

We currently have no revenue and are actively seeking users of our software; Mr. Rountree is pursuing opportunities with state legislature in states where cannabis is legal. Additionally, Mr. Rountree is actively searching out businesses that would benefit from using the Herbo ERP and HerboPay financial software.

Results of Operations

Overview of Current Operations

Three months ended April 30, 2025, and 2024

	For the Three Months Ended April 30	
	2025	2024
Revenue	\$ -	\$ -
Operating Expenses		
Cost of revenue		
Depreciation		
Legal, accounting and audit fees	17,459	51,810
Management and consulting fees	125,500	125,500
Research, development, and promotion	98,717	83,872
Office supplies and other general expenses	12,619	14,881
Total operating expenses	254,295	276,063
Net operating loss	(254,295)	(276,063)
Other income (expenses)		
Interest expense	(9,488)	(9,594)
Interest expense, related parties	(9,638)	(8,956)
Total other income (expenses)	(19,126)	(18,550)
Net loss	\$ (273,421)	\$ (294,613)

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During each of the three months ended April 30, 2025, and 2024, the Company has generated \$0 in total revenue.

During the three months ended April 30, 2025, and 2024, the Company incurred total operating expenses of \$254,295 and \$276,063 respectively. During the three months ended April 30, 2025, management and consulting fees stayed constant at \$125,500 for each of the three-month periods ended April 30, 2025 and 2024. Amounts incurred for accounting, audit and legal fees decreased over the comparative three-month periods and totaled \$17,459 (2025) as compared to \$51,810 (2024). This decrease was mainly due to a substantial decrease in accounting and audit fees during the current three-month period. During the three months ended April 30, 2025 and 2024 research and development fees incurred were \$98,717 and \$83,872 respectively as the Company continued to conclude upgrades to its software suite. Fees increase slightly over the comparative periods as a result of additional required man hours allocated to research and development in the current three-month period ended April 30, 2025. Other operating and general and administrative expenses decreased slightly period over period from \$14,881 in the three months ended April 30, 2024, to \$12,619 for the three months ended April 30, 2025, mainly due to a decrease in computer and internet fees.

The Company recorded cumulative interest expenses of \$19,126 and \$18,550 in respect of certain convertible notes and other loan agreements, respectively during the three months ended April 30, 2025, and 2024, respectively.

The net loss for the three months ended April 30, 2024, was \$294,613, as compared to net loss of \$273,421 in the three months ended April 30, 2025.

Currently a significant portion of our total operating expenses are from management and consultant fees. Several costs have been incurred in order to bring our regulatory product to market, including programming of technology, build out of needed infrastructure for customers including sand-boxes, build out of training materials including educational and instructional videos which are housed within our website, generation of marketing materials, as well as efforts to meet, and present, our product before various regulators in various jurisdictions, both foreign and domestic.

Statements of Cash Flows for the Three Months ended April 30, 2025, and 2024

The Company used net cash in operations of \$70,593 and \$82,816 respectively during the three-month periods ended April 30, 2025, and 2024. Net cash used in operations decreased over the comparative three-month periods as a result of a reduction to amounts reported with respect to changes in accounts payable and accrued expenses from \$129,730 (2024) to \$123,273 (2025), and a similar decrease in changes in related party payables over the comparative periods from \$82,067 (2024) to \$78,070 (2025). The Company received cash from financing activities during the three months ended April 30, 2025, and 2024 of \$69,475 (2025) and \$82,283 (2024), respectively, as a result of proceeds from related party loans to meet operational shortfalls.

Plan of Operation

The Company changed the focus of its business at the close of fiscal 2016 to operate in the eco-friendly technology sector using social media sites and offering apps to generate advertising revenues and download fees, and to development certain enterprise software for the cannabis industry. During fiscal 2017 the Company laid the groundwork for income generation from these services by investing in ongoing development of its applications, websites and visibility in both the local and global market. The Company has invested heavily over the last several years to complete development of its Herbo Pay financial services platform and Herbo financing accounting and inventory management cloud-based platform.

In each of the years ended January 31, 2021, through 2025, and in the three months ended April 30, 2025, the Company has continued to incur costs to enhance and develop its Herbo software suite of offerings. The Company's need for ongoing capital by way of loans, sale of equity and/or convertible notes is expected to continue during the current fiscal year until we can establish revenues from operations to cover all operational overhead. We have also had to rely heavily on loans from related parties over the past several years as we work to have our shares returned for quotation on the OTC Markets. There are no assurances additional capital will be available to the Company on acceptable terms or that this equity line will be available to us when needed.

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Future funding could result in potentially dilutive issuances of equity securities, the incurrence of debt, contingent liabilities and/or amortization expenses related to goodwill and other intangible assets, which could materially adversely affect the Company's business, results of operations and financial condition. Any future funding might require the Company to obtain additional equity or debt financing, which might not be available on terms favorable to the Company, or at all, and such financing, if available, might be dilutive.

Going Concern

These unaudited condensed consolidated financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company has not generated significant revenues to date and has never paid any dividends and is unlikely to pay dividends or generate significant earnings in the immediate or foreseeable future. As of April 30, 2025, the Company had a working capital deficit of \$16,835,693 and an accumulated deficit of \$78,999,693. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability to raise equity or debt financing, and the attainment of profitable operations from the Company's future business. These factors raise substantial doubt regarding the Company's ability to continue as a going concern.

The unaudited condensed consolidated financial statements reflect all adjustments consisting of normal recurring adjustments, which, in the opinion of management, are necessary for a fair presentation of the results for the periods shown. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

Liquidity and Capital Resources

As of April 30, 2025, and January 31, 2025, the Company had \$1,699 and \$2,817 in cash and \$2,970 and \$4,455 in prepaid expenses for total current assets of \$4,669 and \$7,272, respectively. As at April 30, 2025, and January 31, 2025, the Company had intangible assets of \$100,000. At each of April 30, 2025 and January 31, 2025, the Company had total assets of \$104,669 and \$107,272, respectively. Total liabilities at April 30, 2025, and January 31, 2025, were \$16,940,362 and \$16,669,544 respectively. The Company has insufficient funds to meet its ongoing operations and is currently funded through loans and advances from our CEO and CFO, Mr. Michael Rountree.

The Company has limited financial resources available outside loans from its officers and directors and funds it has previously obtained through the use of convertible notes and loans from related parties. There can be no guarantee the Company will continue to receive proceeds from loans, related party advances or convertible notes sufficient to meet its ongoing operational overheads as we continue to implement our business plan. While we generated modest revenue in fiscal 2022, we did not report any revenue in fiscal 2025 or in the three months ended April 30, 2025, as we continued to enhance our software suite and we do not yet have resources to meet our operational shortfalls. Without realization of additional capital, it would be unlikely for the Company to continue as a going concern. As noted, additional working capital may be sought through additional debt or equity private placements, additional notes payable to banks or related parties (officers, directors or stockholders), or from other available funding sources at market rates of interest, or a combination of these. The ability to raise necessary financing will depend on many factors, including the nature and prospects of any business to be acquired and the economic and market conditions prevailing at the time financing is sought. During the most recently completed fiscal year management has obtained additional funding with success, however there is no guarantee we will be able to continue to obtain financing if and when required. The current economic downturn may make it difficult to find new capital sources for the Company should they be required.

Future Financings

We anticipate continuing to rely on related party and third-party loans and equity sales of our common shares and/or shares for services rendered in order to continue to fund our business operations in the event of ongoing operational shortfalls. Issuances of additional shares will result in dilution to our existing shareholders. There is no assurance that we will achieve any additional sales of our equity securities or arrange for debt or other financing to fund our research and development activities.

Contractual Obligations

As a “smaller reporting company”, the Company is not required to provide tabular disclosure obligations.

Off-Balance Sheet Arrangements

The Company has no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on the Company’s financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to stockholders.

Critical Accounting Policies

The discussion and analysis of the Company’s financial condition and results of operations are based upon the Company’s consolidated audited financial statements, which have been prepared in accordance with the accounting principles generally accepted in the United States of America. Preparing financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses. These estimates and assumptions are affected by management’s application of accounting policies. The Company believes that understanding the basis and nature of the estimates and assumptions involved with the following aspects of the Company’s financial statements is critical to an understanding of its condensed consolidated financial statements.

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions related to long-lived assets and deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company’s estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Revenue Recognition

Under ASC 606, the Company recognizes revenue from licensing agreements and contracts by applying the following steps: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation in the contract; and (5) recognize revenue when each performance obligation is satisfied. For the comparative periods, revenue has not been adjusted and continues to be reported under ASC 605 — Revenue Recognition. Under ASC 605, revenue is recognized when the following criteria are met: (1) persuasive evidence of an arrangement exists; (2) the performance of service has been rendered to a customer or delivery has occurred; (3) the amount of fee to be paid by a customer is fixed and determinable; and (4) the collectability of the fee is reasonably assured.

\$0 has been recognized as revenue in the three months ended April 30, 2025, and 2024. Revenue generated under enterprise software licenses will be recorded in accordance with the terms of the individual Customer contracts. We expect license fees will be recorded on a monthly basis over the term of the contract, activation fees will be earned upon completion of set up and installation of the enterprise software, and customization and/or professional consulting services will be earned as rendered.

Cost of Revenue

Costs of revenue consist of the direct expenses incurred to generate revenue. Such costs are recorded as incurred. Our cost of revenue consists primarily of fees associated with the operational charges related to our Herbo enterprise software. During the three months ended April 30, 2025, and 2024 we did not record any sales of our Herbo software suite.

Stock-Based Compensation

The Company records stock-based compensation in accordance with ASC 718, *Share-Based Payments*, using the fair value method. All transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. Equity instruments issued to employees and the cost of the services received as consideration are measured and recognized based on the fair value of the equity instruments issued.

Convertible Debt and Beneficial Conversion Features

The Company evaluates embedded conversion features within convertible debt under ASC 815 “Derivatives and Hedging” to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 “Debt with Conversion and Other Options” for consideration of any beneficial conversion features.

Stock Settled Debt

In certain instances, the Company will issue convertible notes which contain a provision in which the price of the conversion feature is priced at a fixed discount to the trading price of the Company’s common shares as traded in the over-the-counter market. In these instances, the Company records a liability, in addition to the principal amount of the convertible note, as stock-settled debt for the fixed value transferred to the convertible note holder from the fixed discount conversion feature. As of April 30, 2025, and January 31, 2025, \$248,432 for the value of the stock settled debt for certain convertible notes is included in the “Convertible note, net” account on the balance sheet.

Income Taxes

The Company follows ASC 740 – Income Taxes, which requires the use of the asset and liability method of accounting for income taxes. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary 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 apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

Recently issued accounting pronouncements

Accounting pronouncements *not* listed below were assessed and determined to be *not* applicable or are expected to have a minimal impact on the Company’s Condensed Consolidated Financial Statements.

In November 2023, the FASB issued ASU No. 2023-07, *Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures*, which requires a public entity to disclose significant segment expenses that are regularly provided to the chief operating decision maker (“CODM”), a description of other segment items by reportable segment, and an explanation of any additional measures the CODM uses in deciding how to allocate resources. The new guidance is effective for fiscal years beginning after *December 15, 2023* and interim periods within fiscal years beginning after *December 15, 2024*, and early adoption is permitted. The guidance is to be applied on a retrospective basis, with such disclosures to be made in regard to all prior periods presented in the financial statements. The Company completed its assessment and concluded this update had no material impact on its consolidated financial statements.

In December 2023, the FASB issued ASU No. 2023-09, *Income Taxes (Topic 470): Improvements to Income Tax Disclosures*, which are designed to increase the transparency and decision-usefulness of income tax disclosures for financial statement users. The ASU follows investors indication and request for enhanced tax disclosures in order to better assess an entity’s operations, related tax risks, jurisdictional tax exposures, and increase transparency regarding tax information through improvements to tax disclosures, specifically rate reconciliation, income taxes paid, and unrecognized tax benefits and certain temporary differences. The new guidance is effective for fiscal years beginning after *December 15, 2024* and interim periods within fiscal years beginning after *December 15, 2025*, and early adoption is permitted. The guidance is to be applied on a prospective basis, but retrospective application is permitted. The Company is currently evaluating the impact of adopting this ASU on our consolidated financial statements and disclosures.

In March 2024, the SEC adopted the final rule under SEC Release No. 33-11275, *The Enhancement and Standardization of Climate Related Disclosures for Investors*, which requires registrants to disclose climate-related information in registration statements and annual reports. The new rules would be effective for annual reporting periods beginning in fiscal year 2025. However, in April 2024, the SEC exercised its discretion to stay these rules pending the completion of judicial review of certain consolidated petitions with the United States Court of Appeals for the Eighth Circuit in connection with these rules. We are evaluating the impact the adoption of this rule, if any, on our financial statements.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

The Company is a smaller reporting Company as defined by Rule 12b-2 of the Securities Act of 1934 and we are not required to provide the information under this item.

ITEM 4. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

Our management is responsible for establishing and maintaining a system of disclosure controls and procedures (as defined in Rule 13a-15(e) and 15d-15(e) under the Exchange Act) that is designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Exchange Act is accumulated and communicated to the issuer's management, including its principal executive officer or officers and principal financial officer or officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

An evaluation was conducted under the supervision and with the participation of our management of the effectiveness of the design and operation of our disclosure controls and procedures as of April 30, 2025. Based on that evaluation, our management concluded that our disclosure controls and procedures were not effective as of such date to ensure that information required to be disclosed in the reports that we file or submit under the Exchange Act, is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms. Such officer also confirmed that there was no change in our internal control over financial reporting during the three-month period ended April 30, 2025 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Changes in Internal Control over Financial Reporting

There have been no changes in the Company's internal controls over financial reporting that occurred during the three months ended April 30, 2025, that have materially, or are reasonably likely to materially, affect the Company's internal controls over financial reporting.

PART II

ITEM 1. LEGAL PROCEEDINGS

On October 20, 2017, a purported shareholder of the Company, Mr. Ian Bell, filed a verified stockholder derivative complaint against the Individual Defendants in the United States District Court for the District of Hawaii (the “First Hawaii Complaint”). On January 11, 2018, a purported shareholder of the Company, Mr. Marc D’Annunzio, filed a verified stockholder derivative complaint against the Individual Defendants in the United States District Court for the District of Hawaii (the “Second Hawaii Complaint”). On February 9, 2018, the Hawaii federal court consolidated the First Hawaii Complaint and the Second Hawaii Complaint (the “Consolidated Hawaii Action”). On December 10, 2018, plaintiffs in the Consolidated Hawaii Action filed their amended complaint (the “Amended Hawaii Complaint”). The Company is identified as a nominal defendant, against which no claims are plead. The Amended Hawaii Complaint arises out of alleged materially false and misleading statements or omissions from SEC filings and/or public statements by or on behalf of the Company. The Amended Hawaii Complaint asserts claims on behalf of the Company for breach of fiduciary duty against the Taylors and Mr. Lewis and Mr. Oveson, for aiding and abetting breaches of fiduciary duties against Mr. Lewis and Mr. Oveson, for aiding and abetting breaches of fiduciary duties against Mr. Giguere, for waste of corporate assets against the Individual Defendants, and for unjust enrichment against the Individual Defendants. The Amended Hawaii Complaint seeks damages for the alleged breaches of fiduciary duties, aiding and abetting, waste and unjust enrichment, demands restitution and disgorgement and requests an order directing the Company and all individual defendants to take all necessary actions to reform and improve the Company’s corporate governance in order to avoid any alleged future harm to the Company.

On September 21, 2020, the United States District Court for the District of Hawaii issued an order in the action captioned *In re Eco Science Solutions, Inc. Shareholder Derivative Litigation* Lead Civil No. 1:17-cv-00530-LEW-WRP (D. Haw.), preliminarily approving a proposed settlement (the “Settlement”) as set forth in a Stipulation of Settlement dated September 21, 2020 (the “Stipulation”), by and among (i) plaintiffs Mr. Ian Bell and Mr. Marc D’Annunzio, individually and derivatively on behalf of Eco Science Solutions Inc. (the “ESSI or the Company”); (ii) certain of the Company’s current and former officers, directors and consultants; and (iii) the Company. Pursuant to the Court’s Preliminary Approval Order, a hearing was held on November 17, 2020, before the Honorable Leslie Kobayashi, in the United States District Court for the District of Hawaii and approved terms of Settlement for an Order issued December 3, 2020, including the following:

- (1) The resignation of Jeffery Taylor as Chairman of the Board to the Company; and Don Taylor as Chief Financial Officer and a member of the Board of Directors;
- (2) Appointment of Carl Mudd or such individual with similar background and qualifications to serve as Ombudsman and as Chairman of the Board.
- (3) The following shareholders have been ordered to return a cumulative total of 3,500,000 shares of the Company’s common stock to treasury for cancellation, as set out herein: (a) Gannon Giguere – 1,500,000 shares; (b) Jeffery Taylor – 750,000 shares; (c) Don Taylor – 750,000 shares; (d) L John Lewis – 250,000 shares; and (e) S Randall Oveson – 250,000 Shares
- (4) The Company shall issue 1,400,000 restricted common stock to the law firm of Robbins LLP, as consideration for attorney fees;
- (5) The Company shall enter into a Promissory Note with the law firm of Robbins, LLC for in the amount of Three Hundred Fifty Thousand Dollars (\$350,000) with respect to legal fees incurred, note bearing interest at a rate of six (6%) percent per annum calculated monthly with all interest and principal due and payable no later than three (3) years from the date of the final Settlement approval;
- (6) Debt in the amount of One Million Five Hundred Thousand Dollars (\$1,500,000) held by Phenix Ventures LLC, a company controlled by Gannon Giguere, shall be immediately forgiven and canceled.

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Additionally, the Settlement called for 15% of the Company's revenue and/or any financing raised by the Company be dedicated toward achieving the objectives, implementation and maintenance of the Governance Reforms.

All of the above-listed items in the Order issued by the Honorable Leslie Kobayashi have been implemented except putting aside 15% of the Company's revenue and or financing as the Company has not yet generated any revenue of substance, nor have they secured any financing to date. Mr. Rountree continues to fund the Company with his personal funds and once the Company begins generating revenue or secures financing, 15% will be put aside. In addition to the aforementioned stipulations under the Settlement, Governance Reforms were set forth, in pertinent part, *inter alia*, as follows:

Each of the reforms are subject to the judgement of the Ombudsman, Mr. A Carl Mudd and/or the reconstituted Board, and based on the availability of funding.

1. The purchase of Directors' and Officers' Insurance
2. Appointment of two new, independent Directors
3. Creation of a board-level Governance Committee
4. Adoption of Written Corporate Governance Guidelines and Code of Ethics
5. Creation of an Audit Committee
6. Enhanced Board Independence
7. Termination of existing compensation plans – compensation plans that existed at the time of the Order have been terminated.
8. Immediate cessation of current and future business dealings with third party stock promoters – there is not now, nor has there been dealings with third party stock promoters.
9. Maintain the Company's website – the Company's website is maintained and updated
10. Creation of an Investor Relations Officer – we will engage an investor relations officer once the company begins generating enough revenue so that Mr. Rountree is not financing the filings required by a public company
11. Engage In-House and General Counsel – the Company has an in-house counsel and will engage general counsel as necessary
12. Appointment of a Chief Accounting Officer – Mr. Rountree is our Chief Financial Officer
13. Create a written Whistleblower Policy
14. Adopt a Clawback Policy
15. Adopt enhanced conflicts policies and practices
16. Establish documentation of Policies and Financial Reporting Checklist
17. Annually assess the adequacy of the Company's internal controls
18. Provide continuing director education and employee compliance training
19. Establish board oversight of Company's expenditures

To date, numbers 1 through 6 have not been fully implemented as there has been no revenue generated and currently the Company only has one employee. The board members are independent, consisting of two members, and the Company has a single person audit committee consisting of Ombudsman, A. Carl Mudd. To date, Mr. Rountree is funding the Company and there aren't enough funds to implement all of the requirements of the Stipulation. Mr. Mudd continues to monitor the progress of the Company. Numbers 13 through 18 have not yet been implemented; with regard to number 19, the Board discusses with Mr. Rountree the expenses incurred by the Company at board meetings. The agreement calls for the above to be completed within four years; however, the implementation of each remains at the discretion, and subject to the judgement, of Mr. Mudd. In the event that the Company does not begin to generate income, or secure financing, the Company will fail.

Of the aforementioned reforms, there has been one new independent Director appointed, an Audit Committee has been appointed, consisting solely of Mr. Mudd, the existing compensation plans have been terminated, all dealing with third party stock promoters has ceased, the Company's website is being maintained, and Counsel has been engaged. The remaining reforms will be implemented and adopted as funding becomes available, and the Company begins generating revenue.

Other than as set out above, the Company knows of no material existing or pending legal proceedings against it, nor is the Company involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which its director, officer or any affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to its interest.

ITEM 1A. RISK FACTORS

The Company is a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and is not required to provide the information under this item.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

There were no sales of equity securities during the period covered by this Report which have not been prior disclosed on Current Report on Form 8-K, Form 10-Q or Form 10-K.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY STANDARDS

Not applicable.

ITEM 5. OTHER INFORMATION

On April 2, 2025, the Board of Directors approved, authorized and accepted the resignation of S. Randall Oveson as Secretary of the Company, and did approve and authorize the appointment of Michael Rountree as Secretary of the Company, making Mr. Rountree the sole officer of the Company.

On April 2, 2025, the Board of Directors of the Company deemed it in the best interest of the Company and the shareholders to dissolve Ga-Du Corporation; on April 3, 2025, a Certificate of Dissolution/Withdrawal was filed with the state of Nevada, and Ga-Du Corporation was dissolved.

ITEM 6. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

Exhibit Number	Exhibit Description
(31)	Rule 13a-14(a)/15d-14(a) Certifications
<u>31*</u>	<u>Certification of our Chief Executive and Chief Financial Officer pursuant to Rule 13(a)-14(a)/15d-14(a) of the Securities Exchange Act of 1934, as amended</u>
(32)	Section 1350 Certifications
<u>32*</u>	<u>Certification of our Chief Executive and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes Oxley Act of 2002</u>
101	The following financial statements from the Company's Quarterly Report on Form 10-Q for the quarter ended April 30, 2025, formatted in Inline XBRL: (i) Condensed Consolidated Balance Sheets, (ii) Condensed Consolidated Statements of Operations (iii) Condensed Consolidated Statements of Stockholders' Equity (Deficit), (iv) Condensed Consolidated Statements of Cash Flows, and (v) Notes to Condensed Consolidated Financial Statements, tagged as blocks of text and including detailed tags.
101.INS*	INLINE XBRL INSTANCE DOCUMENT (THE INSTANCE DOCUMENT DOES NOT APPEAR IN THE INTERACTIVE DATA FILE BECAUSE ITS XBRL TAGS ARE EMBEDDED WITHIN THE INLINE XBRL DOCUMENT)
101.SCH*	INLINE XBRL TAXONOMY EXTENSION SCHEMA
101.CAL*	INLINE XBRL TAXONOMY EXTENSION CALCULATION LINKBASE
101.DEF*	INLINE XBRL TAXONOMY EXTENSION DEFINITION LINKBASE
101.LAB*	INLINE XBRL TAXONOMY EXTENSION LABEL LINKBASE
101.PRE*	INLINE XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE
104*	COVER PAGE INTERACTIVE DATA FILE (FORMATTED AS INLINE XBRL AND CONTAINED IN EXHIBIT 101)

*Filed herewith

SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ECO SCIENCE SOLUTIONS, INC.

June 16, 2025

/s/ Michael Rountree

CEO, CFO, COO, President, and Treasurer (Principal
Executive Officer,
Principal Financial and Accounting Officer)

Certification Pursuant to Rule 13a-14(a) or Rule 15d-14(a) of the Securities Exchange Act of 1934, as amended

I, Michael Rountree (Principal Executive Officer and Principal Financial and Accounting Officer), certify that:

1. I have reviewed this quarterly report on Form 10-Q of Eco Science Solutions Inc.;
2. Based on my knowledge, this report 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. As the registrant's certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15-d-15 (f) for the registrant and I have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.
5. As the registrant's certifying officer, I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: June 16, 2025

By: /s/ Michael Rountree

Michael Rountree
Chief Executive Officer and Chief Financial Officer
(Principal Executive Officer and Principal Financial
and Accounting Officer)

**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

The undersigned, Michael Rountree, Chief Executive Officer and Chief Financial Officer (Principal Executive Officer and Principal Financial and Accounting Officer) of Eco Science Solutions Inc. (the “Company”), certifies, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350) that, to his knowledge, the Company’s Quarterly Report on Form 10-Q for the quarter ended April 30, 2025 (the “Report”):

- (1) fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Michael Rountree

Michael Rountree
Chief Executive Officer and Chief Financial Officer
(Principal Executive Officer and Principal Financial
and Accounting Officer)

Date: June 16, 2025