

Vortex Brands Dividend Policy

On January 8, 2022, the Company's Board of Directors approved the following dividend policy for the Company:

The Company will issue as a quarterly dividend 15% of the net proceeds from its Bitcoin Mining Operations. Net Proceeds shall be defined as the gross revenue from bitcoin mining minus the direct expenses (also known as cost of goods sold).

For shareholders listed on the Company's shareholder report, dividends will accrue if the amount due any shareholder is less than \$10. Once the accrued amount reaches \$10, the Company will mail a check to the shareholder. For shares held by DTC, the Company wires the total amount due to DTC who then processes those directly to the brokerages.

However, our ability to pay dividends is subject to limitations imposed by Colorado law. Pursuant to Colorado Revised Statute 7-106-401, dividends may be paid to the extent that a corporation's assets exceed its liabilities (which does not include any accrued salaries to officers and directors) and it is able to pay its debts as they become due in the usual course of business.