

SECURITIES AND EXCHANGE COMMISSION

FORM 10-K

Annual report pursuant to section 13 and 15(d)

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

[X] ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES
EXCHANGE ACT OF 1934
For the fiscal year ended March 31, 2025

[] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 333-225433

AVANT TECHNOLOGIES INC.
(Exact name of small business issuer as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

38-4053064
(I.R.S. Employer
Identification No.)

Sv. Stepono g. 27D-2, LT-01315 Vilnius, Lithuania
(USA Address: 5348 Vegas Drive, Las Vegas, NV 89108)
(Address of principal executive offices and Zip Code)

866-533-0065
(Registrant's telephone number, including area code)

info@avanttechnologies.com
(Registrant's email)

Securities registered under Section 12(b) of the Exchange Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, \$0.001 par value	AVAT	OTC Markets

Securities registered under Section 12(g) of the Exchange Act:

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes [] No [X]

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act.

Yes [] No [X]

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 [X] 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 [X] No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Yes [] No [X]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting 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	[X]	Smaller reporting company	[X]
(Do not check if a 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 has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. []

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. []

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes [] No [X]

As of March 31, 2025, the market value of our common stock held by non-affiliates was approximately \$65,934,486 which is computed based upon the closing price on that date of the Common Stock of the registrant on the OTC QB maintained by OTC Markets Group Inc. of \$0.48. For purposes of this response, the registrant has assumed that its directors, executive officers and beneficial owners of 5% or more of its Common Stock are deemed affiliates of the registrant.

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 137,511,233 common shares issued and outstanding as of July 7, 2025.

Documents incorporated by reference: None

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STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

In this annual report, references to “AVANT” “AVAI” “TREND”, “TREN”, or “the Company,” or “we,” or “us,” and “our” refer to AVANT TECHNOLOGIES INC. (formerly TREND INNOVATIONS HOLDING INC.). Except for the historical information contained herein, some of the statements in this report contain forward-looking statements that involve risks and uncertainties. These statements are found in the sections entitled “Business,” “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” and “Quantitative and Qualitative Disclosures about Market Risk.” They include statements concerning: our business strategy; expectations of market and customer response; liquidity and capital expenditures; future sources of revenues; expansion of our proposed product line; and trends in industry activity generally. In some cases, you can identify forward-looking statements by words such as “may,” “will,” “should,” “expect,” “plan,” “could,” “anticipate,” “intend,” “believe,” “estimate,” “predict,” “potential,” “goal,” or “continue” or similar terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors, including, but not limited to, the risks outlined under “Risk Factors,” that may cause our or our 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 such forward-looking statements. For example, assumptions that could cause actual results to vary materially from future results include, but are not limited to our ability to successfully develop and market our products to customers; our ability to generate customer demand for our products in our target markets; the development of our target markets and market opportunities; our ability to manufacture suitable products at a competitive cost; market pricing for our products and for competing products; the extent of increasing competition; technological developments in our target markets and the development of alternate, competing technologies in them; and sales of shares by existing shareholders. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Unless we are required to do so under U.S. federal securities laws or other applicable laws, we do not intend to update or revise any forward-looking statements.

Below is a summary of material factors that make an investment in our securities speculative or risky. Importantly, this summary does not address all of the risks and uncertainties that we face. Additional discussion of the risks and uncertainties summarized in this risk factor summary, as well as other risks and uncertainties that we face, can be found under ‘Risk Factors’ in Part I, Item 1A of this Annual Report on Form 10-K. The below summary is qualified in its entirety by that more complete discussion of such risks and uncertainties. You should consider carefully the risks and uncertainties described under ‘Risk Factors’ in Part I, Item 1A of this Annual Report on Form 10-K as part of your evaluation of an investment in our securities.

- We have a limited operating history in an evolving industry, which makes it difficult to evaluate our future prospects and may increase the risk that we will not be successful.
- Our limited operating history makes it difficult for us to evaluate our future business prospects and make decisions based on those estimates of our future performance.
- Our results of operations have not resulted in profitability and we may not be able to achieve profitability going forward.
- We have not generated positive cash flow from operations and our ability to generate positive cash flow is uncertain. If we are unable to generate positive cash flow or obtain sufficient capital when needed, our business and future prospects will be adversely affected and we could be forced to suspend or discontinue operations.
- We will require additional capital to support business growth and this capital might not be available on acceptable terms, if at all.
- We depend upon key personnel and need additional personnel.
- Our business requires substantial capital and if we are unable to maintain adequate cash flows from operations our profitability and financial condition will suffer and jeopardize our ability to continue operations.
- There is currently a limited public market for our common stock. Failure to further develop or maintain a trading market could negatively affect the value of our common stock and make it difficult or impossible for you to sell your stock.

- If we fail to maintain an effective system of internal controls, we may not be able to accurately report our financial results or prevent fraud. As a result, current and potential stockholders could lose confidence in our financial reporting, which would harm our business and the trading price of our stock.
- Because we are quoted on the OTC QB marketplace instead of a national securities exchange, our investors may experience significant volatility in the market price of our stock and have difficulty selling their shares.
- Our stock price and trading volume may be volatile, which could result in substantial losses for our stockholders.
- We have not paid dividends in the past and have no immediate plans to pay cash dividends.
- Shares eligible for future sale may adversely affect the market for our Common Stock.
- You may experience future dilution as a result of future equity offerings.
- Our charter documents and Nevada law may inhibit a takeover that stockholders consider favorable.
- There are limitations on director/officer liability.
- Penny stock regulations may impose certain restrictions on marketability of our securities.
- FINRA sales practice requirements may limit a stockholder’s ability to buy and sell our stock.

PART I

Item 1. Description of Business.

Overview

Avant Technologies Inc. (f/k/a Trend Innovations Holding Inc.) is a technology company specializing in acquiring, creating, and developing innovative and advanced technologies utilizing artificial intelligence (AI) as well as providing a host of information technology consulting services. The Company considers itself a native expert in the field of information technology based on artificial intelligence. The Company’s key acquisitions include Avant! AI and a Joint Venture and License Agreement (the “License Agreement”) with Ainnova Tech Inc. (“AINN”). These acquisitions provide the Company with resources in full-stack software development, database management, data integration, project management, and cloud services.

Avant’s mission is to provide innovative and effective AI solutions that transform businesses and positively impact society. Avant strives to push the boundaries of AI technology and empower organizations to achieve their full potential. We believe that our technology can provide a self-sustained system that prepares its data from unlabeled information (Unsupervised Clustering), and then analyzes it using various, proprietary, supervised learning techniques, thereby improving data efficiency. Unsupervised learning pre-processes and extracts meaningful features from raw or unlabeled data, preparing them as inputs for the supervised learning model. This process also facilitates True Learning from Experience. Unsupervised learning is utilized to learn relevant information from many source domains. This knowledge is then evaluated and applied to a related or different domain(s), where information might be in short supply. This represents a true learning capability. Avant can leverage the knowledge learned from the source domain to improve performance in the other domains, as well as Factual discovery/conclusion by learning data. Avant’s Unsupervised learning techniques, like clustering, help identify groups or patterns in the data, reaching conclusions. Then its supervised learning mechanism can create new datasets (information), which are used for further domains, improving classification and regression tasks. This feature is a true reasoning mechanism.

On May 23, 2023, the Company filed an application with the Financial Industry Regulation Authority (FINRA) in order to change the name and trading symbol of the Company. On July 18, 2023, FINRA announced the Company’s Name Change and Symbol Change, which became effective on July 19, 2023 on the OTC Markets. The Name Change and Symbol Change do not affect the rights of the Company’s security holders. The Company’s securities will continue to be quoted on the OTC Markets. Following the Name Change, the stock certificates, which reflect the former name of the Company, will continue to be valid. Certificates reflecting the Name Change will be issued in due course as old stock certificates are tendered for exchange or transfer to the Company’s transfer agent.

On March 6, 2023, the Company filed a Certificate of Amendment to its Articles of Incorporation, as amended, with the Secretary of State of the State of Nevada to increase the number of authorized shares of the Company’s common stock from 255,000,000 to 520,000,000 shares (the “Charter Amendment”) of which 500,000,000 shall be common stock, \$0.001 par value per share, and 20,000,000 shall be preferred stock, \$0.001 par value per share.

On June 28, 2019, the Company acquired Thy News LLC, an owner of a news application with feed from various sources that users can choose and customize. It is available for free download in Apple AppStore and Google Play Market. Users also will be able to subscribe for additional paid features that extend the functionality of the original app. At the moment of the first release, the app’s news database consisted of 24,000 processed news sources, and as of December 31, 2019 this amount increased for more 75,000 processed sources to a total of 99,000 processed sources. From January 1, 2020 to September 30, 2023 the Company acquired additional 50,000 processed sources. As of March 31, 2025, the users of the app have an opportunity to choose interesting and relevant news feeds from 149,000 processed sources.

Acquiring Avant! AI Assets

On April 3, 2023, the Company, entered into an Asset Purchase Agreement (“APA”) along with GBT Tokenize Corp. (“Seller”), which Seller developed and owns a proprietary system and method named Avant-AI, which is a text-generation, deep learning self-training model that is working based on an innovative, unique concept which learns on its own and constantly enhances its information database with the advantage of unsupervised learning capabilities (the “System”). At closing, in consideration of acquiring the System, the Company issued to the Seller 26,000,000 common shares of the Company (the “Shares”). The Shares will be restricted per Rule 144 as promulgated under the Securities Act of 1933, as amended (the “1933 Act”) and Seller agreed to a lock-up period of nine (9) months following closing (the “Lock Up Term”).

Acquiring Instant Fame Assets

On April 3, 2023, the Company, entered into an Asset Purchase Agreement (“Treasure APA”) with Treasure Drive Ltd. (“TD”) pursuant to which the Company agreed to acquire a technology portfolio including certain source codes and pending patent applications which have applications in a variety of areas including creating systems and methods of facilitating digital rating and secured sales of digital works as well as core virtual reality platforms known as digital auction systems, rating and secure sales via open bid auctions (“Instant Fame Assets”). At closing, in consideration of the Instant Fame Assets, the Company issued TD 5,000 shares of Series A Preferred Stock of the Company with a stated value at \$5,000 per share each (the “Preferred Shares Series A”). The Preferred Shares Series A may be converted at the option of TD into the Company shares of common stock at a conversion price equal to a 5% discount to the weighted average closing price during the five (5) days prior of such conversion, and will include a 4.99% beneficial ownership limitation. The Preferred Shares Series A will have no voting rights and will be entitled to a payment equal to the stated value of the Preferred Shares Series A in the event of the Company liquidation only.

In addition, the Company and Elentina Group, LLC (“Elentina”) entered into a Service Agreements in which Elentina, was engaged to provide certain capital markets services for a flat quarterly fee of \$75,000 paid in shares of common stock (the “Elentina Common Stock”). The Elentina Common Stock to be issued within five days of the first day of quarter during the term (ie January 1, April 1, July 1 and October 1). The Elentina Common Stock shall be fully earned upon issuance. The number of shares of Elentina Common Stock to be issued will be determined by dividing the quarterly fee of \$75,000 by the Company’s ten (10) day VWAP, which shall at no point be less than \$0.10 per share.

In connection with the offering, the Company filed a Certificate of Designation to its Articles of Incorporation designating 5,000 shares of its Preferred Stock of Series A.

Acquiring Wired4Health Assets (Divested)

On April 5, 2024, the Company, entered into an Asset Purchase Agreement (“W4H APA”) with Wired4Health, Inc. (“Seller” or “W4H”), pertaining to certain technology assets, providing full-stack software development, database management, data integration, project management and cloud services resources. The assets being acquired include an agreement and amendments between W4H and Sentry Data Systems/Craneware; an agreement between W4H and Respee, Inc., agreements between W4H and all of its employees and contractors assigned to Sentry Data Systems/Craneware and Respee, Inc. customer accounts, Website and Internet Domain Name, Wired4Health.com and all of its content (the “Website”), and any other rights associated with the Website, including, without limitation, any intellectual property rights, all related domains, logos, customer lists and agreements, email lists, passwords, usernames and trade names, and all of the related social media accounts, if any, and any other associated rights, etc. (the “W4H Assets”). At closing, in consideration of acquiring the Assets, the Company issued Seller an amortizing secured promissory note in the principal amount of \$1,200,000 (“Secured Note”) of the Company’s Series B Convertible

Preferred Stock with a stated value of \$1,000,000 (the "Preferred Stock") The Secured Note is payable by the Company to the Seller in 24 equal monthly installments of principal and interest in the amount of \$52,427 on the first day of each month, beginning on the first day of the month following the closing of the transaction and continuing on the first day of each consecutive month thereafter until the note is fully paid, but in no case less than two billing cycles of W4H activity. The Secured Note bears interest of five percent (5%) per annum accrued monthly (0.42% per month on the outstanding principal balance).

The Preferred Stock Series B has an aggregate stated value of \$1,000,000, where the conversion price is equal to the lesser of \$1.00 per share each, on a fully diluted basis, or the volume-weighted average market price (VWAP) of the Company's common stock as traded on the OTC Markets for the most recent 30 days prior to deal closure (the "Conversion Price"). Conversion will include a 4.99% beneficial ownership limitation and a leak out agreement allowing daily sales to not exceed 25% of the total daily volume.

The Secured Note is secured by the Assets pursuant to the terms of a Security Agreement which, among other things, will authorize the Seller to file a UCC1 Financing Statement in the State of Nevada. As of the date hereof, the Company is obligated on approximately \$1,200,000 face amount of Secured Notes issued to the Seller. The Secured Note is a debt obligation arising other than in the ordinary course of business which constitute a direct financial obligation of the Company. Effective May 7, 2024, in connection with the offering, the Company filed a Certificate of Designation to its Articles of Incorporation designating 1,000,000 shares of its preferred stock.

On September 9, 2024, Avant Technologies Inc. entered into a Cancellation Agreement with Wired4Health, Inc. ("W4H"), a Florida corporation, mutually agreeing to terminate the Asset Purchase Agreement ("APA") dated April 5, 2024, between the two parties. The APA, originally executed on April 5, 2024, between Avant and Wired4Health, pertained to the acquisition of certain technology assets, including agreements with Sentry Data Systems/Craneware, Respec, Inc., and other intellectual property rights related to Wired4Health's business operations. In consideration for the acquisition, Avant had agreed to pay Wired4Health \$2,200,000, partially through a secured promissory note and preferred stock. As of September 9, 2024, both parties agreed to cancel and nullify the original APA under the following terms:

1. Termination of the Original Agreement: The APA dated April 5, 2024, is terminated in its entirety. Any obligations under the Secured Promissory Note and related Security Agreement are rendered null and void;
2. Retention of Payments: Any payments already made by Avant in the ordinary course of business toward the promissory note are retained by Wired4Health, with the remaining balance of the promissory note deemed void and unenforceable;
3. Release of Claims: Both Avant and Wired4Health have mutually released and discharged each other from any claims, liabilities, or demands related to the APA. Neither party shall have any further obligations or claims against the other;
4. Voidance of Instruments: The Secured Promissory Note and any other instruments associated with the APA are void and have no further legal effect;
5. No Further Obligations: The parties have agreed that there are no further penalties, remedies, or obligations due to either party following the cancellation of the AP

Employees Identification

The Company's Board Members include: Natalija Tuncovic, Secretary; Ivan Lunegov, President & Director; Vitalis Raciuc, Chief Financial Officer, Director & Treasurer. Officer which is not director and member of the Board: Chris Winter, Chief Executive Officer.

Government Regulation

We will be required to comply with all regulations, rules, and directives of governmental authorities including the US Securities and Exchange Commission and agencies applicable to our business in any jurisdiction with which we would conduct activities. We do not believe that governmental regulations will have a material impact on the way we conduct our business.

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Item 1A. Risk Factors.

As a Smaller Reporting Company, the Company is not required to include the disclosure under this Item 1A. Risk Factors. Despite the fact that we are not required to provide risk factors, we consider the following factors to be risks to our continued growth and development:

WE HAVE A LIMITED OPERATING HISTORY IN AN EVOLVING INDUSTRY, WHICH MAKES IT DIFFICULT TO EVALUATE OUR FUTURE PROSPECTS AND MAY INCREASE THE RISK THAT WE WILL NOT BE SUCCESSFUL.

We have a limited operating history in an evolving industry that may not develop as expected. Assessing our business and future prospects is challenging in light of the risks and difficulties we may encounter. These risks and difficulties include our ability to:

- accurately forecast our revenues and plan our operating expenses;
- successfully expand our business;
- assimilate our acquisitions;
- adapt to rapidly evolving trends in the ways consumers and businesses interact with technology;
- avoid interruptions or disruptions in the offering of our products and our services;
- develop a scalable, high-performance technology infrastructure that can efficiently and reliably handle increased usage, as well as the deployment of new features and products;
- hire, integrate and retain talented sales, customer service, technology and other personnel; and
- effectively manage rapid growth in personnel and operations; and

If the demand for our services and/or platforms/products offered or our products under development are not finalized, our business will be harmed. We may not be able to successfully address these risks and difficulties, which could harm our business and results of operations.

OUR LIMITED OPERATING HISTORY MAKES IT DIFFICULT FOR US TO EVALUATE OUR FUTURE BUSINESS PROSPECTS AND MAKE DECISIONS BASED ON THOSE ESTIMATES OF OUR FUTURE PERFORMANCE.

We have a limited operating history and, as a consequence, it is difficult, if not impossible, to forecast our future results based upon our historical data. Reliance on the historical results may not be representative of the results we will achieve. Because of the uncertainties related to our limited historical operations, we may be hindered in our ability to anticipate and timely adapt to increases or decreases in revenues or expenses. If we make poor budgetary decisions as a result of unreliable historical data, we could be less profitable or continue to incur losses.

OUR RESULTS OF OPERATIONS HAVE NOT RESULTED IN PROFITABILITY AND WE MAY NOT BE ABLE TO ACHIEVE PROFITABILITY GOING FORWARD.

The Company does not accrue or capitalize development costs (or any costs to this effect) and expense it to its profit and loss statements as required by US GAAP. As such, the Company incurred a net loss of \$1,142,115 for the year ended March 31, 2025 and net loss of \$2,128,475 for the year ended March 31, 2024. If we incur additional significant operating losses, our stock price, may decline, perhaps significantly. Our management is developing plans to alleviate the negative trends and conditions described above. Our business plan is speculative and unproven. There is no assurance that we will be successful in executing our business plan or that even if we successfully implement our business plan, that we will be able to curtail our losses now or in the future. Further, as we are an emerging enterprise, we expect that net losses will continue, and our working capital deficiency will increase.

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WE HAVE NOT GENERATED POSITIVE CASH FLOW FROM OPERATIONS, AND OUR ABILITY TO GENERATE POSITIVE CASH FLOW IS UNCERTAIN. IF WE ARE UNABLE TO GENERATE POSITIVE CASH FLOW OR OBTAIN SUFFICIENT CAPITAL WHEN NEEDED, OUR BUSINESS AND FUTURE PROSPECTS WILL BE ADVERSELY AFFECTED AND WE COULD BE FORCED TO SUSPEND OR DISCONTINUE OPERATIONS.

Our operations have not generated positive cash flow for any period since our inception, and we have funded our operations primarily through the issuance of common stock and short-term and long-term debt and convertible debt. Our limited operating history makes an evaluation of our future prospects difficult. The actual amount of funds that we will need to meet our operating needs will be determined by a number of factors, many of which are beyond our control. These factors include the timing and volume of sales transactions, the success of our marketing strategy, market acceptance of our products, the success of our manufacturing and research and development efforts (including any unanticipated delays), our manufacturing and labor costs, the costs associated with obtaining and enforcing our intellectual property rights, regulatory changes, competition, technological developments in the market, evolving industry standards and the amount of working capital investments we are required to make.

Our ability to continue to operate until we are able to generate sufficient cash flow from operations will depend on our ability to generate sufficient positive cash flow from our operations. If we are unable to generate sufficient cash flow from our operations, our business and future prospects will be adversely affected and we could be forced to suspend or discontinue operations.

The Company had a stockholders' deficit of \$1,563,872 and an accumulated deficit of \$4,118,510 as of March 31, 2025.

WE WILL REQUIRE ADDITIONAL CAPITAL TO SUPPORT BUSINESS GROWTH, AND THIS CAPITAL MIGHT NOT BE AVAILABLE ON ACCEPTABLE TERMS, IF AT ALL.

We intend to continue to make investments to support our business growth and we will require additional funds to respond to business challenges, including the need to develop new features and products or enhance our existing products, improve our operating infrastructure or acquire complementary businesses and technologies. Further, we need additional capital to continue operations. Accordingly, we need to engage in equity or debt financings to secure additional funds. We expect that we have sufficient capital to maintain operations through the year of 2025-6. In order to fully implement our business plan, we will need to raise about \$10,000,000. If we raise additional funds through future issuances of equity or convertible debt securities, our existing stockholders could suffer significant dilution, and any new equity securities we issue could have rights, preferences and privileges superior to those of holders of our common stock. Any debt financing that we secure in the future could involve restrictive covenants relating to our capital raising activities and other financial and operational matters, which may make it more difficult for us to obtain additional capital and to pursue business opportunities, including potential acquisitions. We may not be able to obtain additional financing on terms favorable to us, if at all. If we are unable to obtain adequate financing or financing on terms satisfactory to us when we require it, our ability to continue to support our business growth and to respond to business challenges could be impaired, and our business may be harmed.

WE DEPEND UPON KEY PERSONNEL AND NEED ADDITIONAL PERSONNEL.

Our success depends on our inability to attract and retain key personnel including our existing personnel, and our inability to do so may materially and adversely affect our business operations. The loss of qualified personnel could have a material and adverse effect on our business operations. Additionally, the success of the Company's operations will largely depend upon its ability to successfully attract and maintain competent and qualified key management personnel. As with any company with limited resources, there can be no guaranty that the Company will be able to attract such individuals or that the presence of such individuals will necessarily translate into profitability for the Company.

OUR BUSINESS REQUIRES SUBSTANTIAL CAPITAL, AND IF WE ARE UNABLE TO MAINTAIN ADEQUATE CASH FLOWS FROM OPERATIONS OUR PROFITABILITY AND FINANCIAL CONDITION WILL SUFFER AND JEOPARDIZE OUR ABILITY TO CONTINUE OPERATIONS.

We require substantial capital to support our operations. If we are unable to generate adequate cash flows from our operations, maintain adequate financing or other sources of capital are not available, we could be forced to suspend, curtail or reduce our operations, which could harm our revenues, profitability, financial condition and business prospects.

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THERE IS CURRENTLY A LIMITED PUBLIC MARKET FOR OUR COMMON STOCK. FAILURE TO FURTHER DEVELOP OR MAINTAIN A TRADING MARKET COULD NEGATIVELY AFFECT THE VALUE OF OUR COMMON STOCK AND MAKE IT DIFFICULT OR IMPOSSIBLE FOR YOU TO SELL YOUR STOCK.

There is a limited public market for our Common Stock, which is traded on the OTC QB under the symbol AVAI. We cannot give any assurances that there will ever be a mature, developed market for our common stock. Failure to further develop or maintain an active trading market could negatively affect the value of our shares and make it difficult for you to sell your shares or recover any part of your investment in us. Even if a market for our common stock does develop in a material way, the market price of our common stock may be highly volatile. In addition to the uncertainties relating to our future operating performance and the profitability of our operations, factors such as variations in our interim financial results, or various, as yet unpredictable factors, many of which are beyond our control, may have a negative effect on the market price of our common stock.

IF WE FAIL TO MAINTAIN AN EFFECTIVE SYSTEM OF INTERNAL CONTROLS, WE MAY NOT BE ABLE TO ACCURATELY REPORT OUR FINANCIAL RESULTS OR PREVENT FRAUD. AS A RESULT, CURRENT AND POTENTIAL STOCKHOLDERS COULD LOSE CONFIDENCE IN OUR FINANCIAL REPORTING, WHICH WOULD HARM OUR BUSINESS AND THE TRADING PRICE OF OUR STOCK.

Effective internal controls are necessary for us to provide reliable financial reports and effectively prevent fraud. If we cannot provide reliable financial reports or prevent fraud, our brand and operating results could be harmed. We have in the past discovered, and may in the future discover, areas of our internal controls that need improvement. For example, for the years ended March 31, 2025 and 2024, we reported that our disclosure controls and procedures were not effective due to the lack of resources and the reliance on outside consultants. We intend to increase management's review of our financials. We cannot be

certain that these measures will ensure that we implement and maintain adequate controls over our financial processes and reporting in the future. Any failure to implement required new or improved controls, or difficulties encountered in their implementation, could harm our operating results or cause us to fail to meet our reporting obligations. Inferior internal controls could also cause investors to lose confidence in our reported financial information, which could have a negative effect on the trading price of our stock.

INABILITY TO COMMERCIALIZE ACQUIRED TECHNOLOGIES

We may be unable to generate revenue from the Avant! AI or InstantFAME platforms despite significant investment. Commercializing proprietary AI and digital assets remains speculative.

TERMINATION OF WIRED4HEALTH APA

CYBERSECURITY OVERSIGHT GAPS

We do not yet maintain a formal enterprise risk management program, and our board has not established a cybersecurity subcommittee. These governance gaps increase potential exposure.

DEPENDENCE ON EQUITY/DEBT ISSUANCE

Our business is highly dependent on our ability to raise equity or convertible debt capital. These financing arrangements may be dilutive, carry high interest, or impose restrictive covenants.

Additional Risks Related to Our Common Stock

Because we are quoted on the OTC QB marketplace instead of a national securities exchange, our investors may experience significant volatility in the market price of our stock and have difficulty selling their shares.

Our Common Stock is currently quoted on the OTC Market Group's OTC QB marketplace under the ticker symbol "AVAT". The OTC is a regulated quotation service that displays real-time quotes and last sale prices in over-the-counter securities. Trading in shares quoted on the OTC QB is often thin and characterized by volatility. This volatility may be caused by a variety of factors, including the lack of readily available price quotations, the absence of consistent administrative supervision of bid and ask quotations, lower trading volume and market conditions. As a result, there may be wide fluctuations in the market price of the shares of our Common Stock for reasons unrelated to operating performance, and this volatility, when it occurs, may have a

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negative effect on the market price for our securities. Moreover, the OTC QB is not a stock exchange, and trading of securities on this platform is more sporadic than the trading of securities listed on a national quotation system or stock exchange. Accordingly, our stockholders may not be able to realize a fair price from their shares when they determine to sell them or may have to hold them for a substantial period of time until the market for our Common Stock improves.

Our stock price and trading volume may be volatile, which could result in substantial losses for our stockholders.

The equity trading markets may experience periods of volatility, which could result in highly variable and unpredictable pricing of equity securities. The market price of our Common Stock could change in ways that may or may not be related to our business, our industry or our operating performance and financial condition. In addition, the trading volume in our Common Stock has been low and may fluctuate and cause significant price variations to occur. We have experienced significant volatility in the price of our stock. In addition, the stock markets in general can experience considerable price and volume fluctuations.

We have not paid dividends in the past and have no immediate plans to pay cash dividends.

We plan to reinvest all of our earnings, to the extent we have earnings, to develop and deliver our products and cover operating costs and to otherwise become and remain competitive. We do not plan to pay any cash dividends with respect to our securities in the foreseeable future. We cannot assure you that we would, at any time, generate sufficient surplus cash that would be available for distribution to the holders of our Common Stock as a dividend. Therefore, you should not expect to receive cash dividends on our Common Stock.

Shares eligible for future sale may adversely affect the market for our Common Stock.

Of the 137,511,233 shares of our Common Stock outstanding as of the date of this Annual Report, approximately 32,493,072 are restricted and 105,018,161 shares are freely tradable without restriction pursuant to Rule 144. Any substantial sale of our Common Stock pursuant to Rule 144 or pursuant to any resale prospectus may have a material adverse effect on the market price of our Common Stock.

You may experience future dilution as a result of future equity offerings.

To raise additional capital, we may in the future offer additional shares of our Common Stock or other securities convertible into or exchangeable for our Common Stock at prices that may not be the same as the price per share in this offering. We may sell shares or other securities in any future offering at a price per share that is lower than the price per share paid by investors in this offering, which would result in those newly issued shares being dilutive. In addition, investors purchasing shares or other securities in the future could have rights superior to existing stockholders, which could impair the value of your shares. The price per share at which we sell additional shares of our Common Stock, or securities convertible or exchangeable into shares of our Common Stock, in future transactions may be higher or lower than the price per share paid by investors in this offering.

Our charter documents and Nevada law may inhibit a takeover that stockholders consider favorable.

Provisions of our certificate of incorporation and bylaws and applicable provisions of Nevada law may delay or discourage transactions involving an actual or potential change in control or change in our management, including transactions in which stockholders might otherwise receive a premium for their shares, or transactions that our stockholders might otherwise deem to be in their best interests. The provisions in our certificate of incorporation and bylaws:

- limit who may call stockholder meetings;
- do not provide for cumulative voting rights; and
- provide that all vacancies may be filled by the affirmative vote of a majority of directors then in office, even if less than a quorum.

There are limitations on director/officer liability.

As permitted by Nevada law, our certificate of incorporation limits the liability of our directors for monetary damages for breach of a director's fiduciary duty except for liability in certain instances. As a result of our charter provision and Nevada law, shareholders may have limited rights to recover against directors for breach of fiduciary duty. In addition, our certificate of incorporation provides that we shall indemnify our directors and officers to the fullest extent permitted by law.

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Penny stock regulations may impose certain restrictions on marketability of our securities.

The SEC adopted regulations which generally define a "penny stock" to be any equity security that has a market price of less than \$5 per share or an exercise price of less than \$5 per share, subject to certain exceptions. A security listed on a national securities exchange is exempt from the definition of a penny stock. Our Common Stock is not currently listed on a national security exchange. Our Common Stock is therefore subject to rules that impose additional sales practice requirements on broker-dealers who sell such securities to persons other than established customers and accredited investors (generally those with assets in excess of \$1,000,000 or annual income exceeding \$200,000, or \$300,000 together with their spouse). For transactions covered by such rules, the broker-dealer must make a special suitability determination for the purchase of such securities and have received the purchaser's written consent to the transaction prior to the purchase.

Additionally, for any transaction involving a penny stock, unless exempt, the rules require the delivery, prior to the transaction, of a risk disclosure document mandated by the SEC relating to the penny stock market. The broker-dealer must also disclose the commission payable to both the broker-dealer and the registered representative, current quotations for the securities and, if the broker-dealer is the sole market maker, the broker-dealer must disclose this fact and the broker-dealer's presumed control over the market. Finally, monthly statements must be sent disclosing recent price information for the penny stock held in the account and information on the limited market in penny stocks. Broker-dealers must wait two business days after providing buyers with disclosure materials regarding a security before effecting a transaction in such security. Consequently, the "penny stock" rules

restrict the ability of broker-dealers to sell our securities and affect the ability of investors to sell our securities in the secondary market and the price at which such purchasers can sell any such securities, thereby affecting the liquidity of the market for our Common Stock.

Stockholders should also be aware that, according to the SEC, the market for penny stocks has suffered in recent years from patterns of fraud and abuse. Such patterns include:

- control of the market for the security by one or more broker-dealers that are often related to the promoter or issuer;
- manipulation of prices through prearranged matching of purchases and sales and false and misleading press releases;
- "boiler room" practices involving high pressure sales tactics and unrealistic price projections by inexperienced sales persons;
- excessive and undisclosed bid-ask differentials and markups by selling broker-dealers; and
- the wholesale dumping of the same securities by promoters and broker-dealers after prices have been manipulated to a desired level, along with the inevitable collapse of those prices with consequent investor losses.

FINRA sales practice requirements may limit a stockholder's ability to buy and sell our stock.

The Financial Industry Regulatory Authority (referred to as FINRA) has rules requiring that, in recommending an investment to a customer, a broker-dealer must have reasonable grounds for believing that the investment is suitable for that customer. Prior to recommending speculative or low-priced securities to their non-institutional customers, broker-dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA has indicated its belief that there is a high probability that speculative or low-priced securities will not be suitable for at least some customers. If these FINRA requirements are applicable to us or our securities, they may make it more difficult for broker-dealers to recommend that at least some of their customers buy our Common Stock, which may limit the ability of our stockholders to buy and sell our common stock and could have an adverse effect on the market for and price of our common stock.

Item 1B. Unresolved Staff Comments.

As a Smaller Reporting Company, the Company is not required to include the disclosure under this Item 1B. Unresolved Staff Comments. At this time, there are no unresolved staff comments.

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Item 1C. Cybersecurity.

Cybersecurity and Data Privacy Risks

We are subject to cybersecurity and data privacy risks. Cyberattacks and security vulnerabilities could lead to increased costs, liability claims, or harm to our competitive position.

Cybersecurity Risks

Our operations and the operations of our and partners involve the storage, transmission, and processing of third parties' and our data, including personal, confidential, or proprietary information. This data is subject to privacy and security laws, regulations, and customer-imposed controls. Cybercriminals use a variety of methods to exploit potential vulnerabilities in our systems, products, and services. Sophisticated attacks could result in unauthorized access, loss, misuse, disclosure, modification, or destruction of this data. We are committed to protecting our third parties' and our data. Despite efforts, our systems, products, and services remain vulnerable to attacks.

Data Privacy

Data privacy issues are becoming increasingly significant due to the rapidly changing legal and regulatory landscape. Compliance with global and local data privacy laws requires ongoing investment in our information technology and employee training, and will continue to impact our business.

Governance and Oversight

We should have a formal risk management program that addresses cybersecurity and data privacy risks. This program should include regular reporting to our senior management and Board of Directors, who provide oversight and direction. We have not established an enterprise risk management framework to assess and prioritize these risks.

Incident Response

We maintain an incident response plan that includes policies and procedures for notifying affected third parties and complying with applicable laws.

Investments in Cybersecurity

We will continually invest in our cybersecurity capabilities to protect our assets and those of our third parties. This potentially will include investment in advanced threat detection, encryption, and other security measures.

Recent Cybersecurity Incidents

During the last fiscal year, we did not experienced cybersecurity incidents.

Item 2. Description of Property.

We do not own any real estate or other properties. The Company rents a virtual office at 5348 Vegas Drive, Las Vegas, NV 89108. The company's registered office is located at Sv. Stepono g. 27D-2, LT-01315 Vilnius, Lithuania.

Item 3. Legal Proceedings.

From time to time, the Company may be involved in various litigation matters, which arise in the ordinary course of business. There is currently no litigation that management believes will have a material impact on the financial position of the Company.

Item 4. Mine Safety Disclosures.

Not applicable.

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PART II

Item 5. Market for Common Equity and Related Stockholder Matters.

On March 6, 2023, the Company filed a Certificate of Amendment to its Articles of Incorporation, as amended, with the Secretary of State of the State of Nevada to increase the number of authorized shares of the Company's common stock from 255,000,000 to 520,000,000 shares (the "Charter Amendment") of which 500,000,000 shall be common stock, \$0.001 par value per share, and 20,000,000 shall be blank check preferred stock, \$0.001 par value per share. The term "blank check" refers to preferred stock, the creation and issuance of which is authorized in advance by the stockholders and the terms, rights and features of which are determined by the Board upon issuance. The authorization of such blank check preferred stock would permit the Board to authorize and issue preferred stock from time to time in one or more series.

Preferred Stock

The Company has 20,000,000, \$0.001 par value shares of preferred stock authorized as of March 31, 2025. There were 11,300,000 shares of preferred stock issued and outstanding as of March 31, 2025.

Preferred Stock Series A

The Company has 5,000, \$0.001 par value shares of preferred stock series A authorized as of March 31, 2025. There were 3,050 shares of preferred stock series A issued and outstanding as of March 31, 2025.

Common Stock

The Company has 500,000,000 shares, \$0.001 par value of common stock as of March 31, 2025. There were 137,363,513 shares of common stock issued and outstanding as of March 31, 2025.

Warrants

No warrants were issued or outstanding as of March 31, 2025.

Market Information

The common shares of the Company are traded on OTC QB Markets under the ticker symbol of AVAL.

Record Holders

The number of holders of record for our common stock as of March 31, 2025 was 117.

Dividends

No cash dividends were paid on our shares of common stock during the fiscal years ended March 31, 2025 and 2024.

Securities Authorized for Issuance Under Equity Compensation Plans

We presently do not have equity compensation plans authorized.

Transfer agent change

The Company transfer agent is ClearTrust LLC with a business address at 16540 Pointe Village Drive Suite 205 Lutz, Florida 335850; ClearTrust LLC's website is www.cleartrustonline.com, and their phone number is (813) 235-4490.

Penny Stock

Our common stock is considered "penny stock" under the rules of the SEC under the Securities Exchange Act of 1934. The SEC adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally

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equity securities with a price of less than \$5, other than securities registered on certain national securities exchanges or quoted on the NASDAQ Stock Market System, provided that current price and volume information with respect to transactions in such securities is provided by the exchange or quotation system. The penny stock rules require a broker-dealer, prior to a transaction in a penny stock, to deliver a standardized risk disclosure document prepared by the Commission, that:

- contains a description of the nature and level of risks in the market for penny stocks in both public offerings and secondary trading;
- contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation to such duties or other requirements of Securities' laws; contains a brief, clear, narrative description of a dealer market, including bid and ask prices for penny stocks and the significance of the spread between the bid and ask price;
- contains a toll-free telephone number for inquiries on disciplinary actions;
- defines significant terms in the disclosure document or in the conduct of trading in penny stocks; and
- contains such other information and is in such form, including language, type, size and format, as the Commission shall require by rule or regulation.

The broker-dealer also must provide, prior to effecting any transaction in a penny stock, the customer with:

- bid and offer quotations for the penny stock;
- the compensation of the broker-dealer and its salesperson in the transaction;
- the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and
- monthly account statements showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules that require that prior to a transaction in a penny stock not otherwise exempt from those rules; the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgement of the receipt of a risk disclosure statement, a written agreement to transactions involving penny stocks, and a signed and dated copy of a written suitability statement.

These disclosure requirements may have the effect of reducing the trading activity in the secondary market for our stock.

Recent Sales of Unregistered Securities

Preferred Stock

The Company has 20,000,000 shares, \$0.001 par value of preferred stock authorized as of March 31, 2025.

On November 21, 2023, the Company issued 3,000,000 shares of preferred stock in exchange for 3,000,000 shares of common stock.

On December 1, 2023, the Company issued 2,000,000 shares of preferred stock as bonuses to officers of the Company.

On August 1, 2024, the Company issued 1,300,000 shares of preferred stock in exchange for 1,300,000 shares of common stock.

There were 11,300,000 shares of preferred stock issued and outstanding as of March 31, 2025.

Preferred Stock Series A

The Company has 5,000 shares, \$0.001 par value of preferred stock series A authorized as of March 31, 2025.

In April 2023, the Company issued 5,000 shares of preferred stock series A for InstantFAME acquisition.

On November 27, 2023, the Company converted 1,950 series A preferred stock shares into 26,973,528 shares of Common Stock.

There were 3,050 shares of preferred stock series A issued and outstanding as of March 31, 2025.

Common Stock

The Company has 500,000,000 shares, \$0.001 par value of common stock as of March 31, 2025.

On April 25, 2023, the Company issued 26,000,000 common shares for Avant! AI™ acquisition.

On June 1, 2023, the Company issued 5,250,000 common shares in exchange for convertible notes in the amount of \$94,500.

On July 27, 2023, the Company issued 213,243 common shares for cancellation of \$287,500 payroll debt.

On August 17, 2023, the Company issued 9,550,000 common shares for cancellation of \$114,600 payroll debt.

On October 20, 2023, the Company issued 3,000,000 common shares for cancellation of \$54,000 related party loan.

On November 21, 2023, the Company issued 3,000,000 shares of preferred stock, featuring a 1:5 voting right, in exchange for 3,000,000 shares of common stock.

On November 27, 2023, the Company converted 1,950 series A preferred stock shares into 26,973,528 shares of Common Stock.

During the year ended March 31, 2024, the Company issued 8,477,324 common shares for cancellation of \$604,318 payroll debt and 2,050,000 common shares as bonuses to officers of the Company.

On March 22, 2024, the Company issued 150,000 common shares for consulting services that were cancelled on May 29, 2024.

On July 25, 2024, the Company issued 5,517,000 common shares for cancellation of \$306,500 payroll debt.

On July 26, 2024, the Company issued 140,534 common shares for cancellation of \$101,739 debt for the consulting services provided.

On August 1, 2024, the Company issued 1,300,000 shares of preferred stock, featuring a 1:5 voting right, in exchange for 1,300,000 shares of common stock.

On August 9, 2024, the Company issued 527,002 common shares for cancellation of \$375,000 debt for the consulting services provided.

On September 4, 2024, the Company issued 9,900,000 common shares for cancellation of \$99,000 debt obligation.

On September 6, 2024, the Company issued 70,000 common shares for cancellation of \$12,000 payroll debt.

On November 12, 2024, the Company issued 5,000,000 common shares for cancellation of \$50,000 debt obligation.

On November 13, 2024, the Company issued 192,138 common shares for cancellation of \$60,000 debt for the consulting services provided.

On November 20, 2024, the Company issued 67,000 common shares for cancellation of \$22,164 payroll debt.

On February 13, 2025, the Company issued 131,933 common shares for cancellation of \$60,000 debt for the consulting services provided.

On March 3, 2025, the Company issued 100,000 common shares for cancellation of \$47,656 payroll debt.

There were 137,363,513 shares of common stock issued and outstanding as of March 31, 2025.

Warrants

No warrants were issued or outstanding as of March 31, 2025.

Convertible Debentures

Paid off Debentures:

On March 27, 2023, the Company entered into a Securities Purchase Agreement with 1800 Diagonal Lending LLC ("DL") pursuant to which the Company issued to DL a Convertible Promissory Note (the "DL Convertible Note") in the aggregate principal amount of \$125,100 for a purchase price of \$104,250. The DL Convertible Note has a maturity date of June 27, 2024 and the Company has agreed to pay interest on the unpaid principal balance of the DL Convertible Note at the rate of eight percent (8.0%) per annum from the date on which the DL Convertible Note is issued until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment or otherwise. The Company shall have the right to prepay the DL Convertible Note, provided it makes a payment including a prepayment to DL as set forth in the DL Convertible Note. The outstanding principal amount of the DL Convertible Note may not be converted prior to the period beginning on the date that is 180 days following the date the DL Convertible Note is issued. Following the 180th day, DL may convert the DL Convertible Note into shares of the Company's common stock at a conversion price equal to 85% of the lowest trading price during the 20-day period preceding the date of conversion. In addition, upon the occurrence and during the continuation of an event of default (as defined in the DL Convertible Note), the DL Convertible Note shall become immediately due and payable and the Company shall pay to DL, in full satisfaction of its obligations hereunder, additional amounts as set forth in the DL Convertible Note. In no event shall DL be allowed to effect a conversion if such conversion, along with all other shares of Company common stock

beneficially owned by DL and its affiliates would exceed 4.99% of the outstanding shares of the common stock of the Company. On September 26, 2023 the Company paid off the DL Convertible Note, in cash for \$136,393.

On October 2, 2023, the Company entered into a Securities Purchase Agreement with DL pursuant to which the Company issued to DL a Convertible Promissory Note (the "October 2023 DL Convertible Note") in the aggregate principal amount of \$126,000 for a purchase price of \$105,000. The October 2023 DL Convertible Note has a maturity date of March 2, 2025 and the Company has agreed to pay interest on the unpaid principal balance of the DL Convertible Note at the rate of eight percent (8.0%) per annum from the date on which the October 2023 DL Convertible Note is issued until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment or otherwise. The Company shall have the right to prepay the October 2023 DL Convertible Note, provided it makes a payment including a prepayment to DL as set forth in the DL Convertible Note. The outstanding principal amount of the October 2023 DL Convertible Note may not be converted prior to the period beginning on the date that is 180 days following the date the DL Convertible Note is issued. Following the 180th day, DL may convert the October 2023 DL Convertible Note into shares of the Company's common stock at a conversion price equal to 85% of the lowest trading price during the 20-day period preceding the date of conversion. In addition, upon the occurrence and during the continuation of an event of default (as defined in the October 2023 DL Convertible Note), the October 2023 DL Convertible Note shall become immediately due and payable and the Company shall pay to DL, in full satisfaction of its obligations hereunder, additional amounts as set forth in the October 2023 DL Convertible Note. In no event shall DL be allowed to effect a conversion if such conversion, along with all other shares of Company common stock beneficially owned by DL and its affiliates would exceed 4.99% of the outstanding shares of the common stock of the Company. On April 2, 2024, the Company paid off the October 2023 DL Convertible Note, in cash for \$137,549.

Current Debentures:

On December 18, 2024, the Company entered into a Securities Purchase Agreement and issued a Promissory Note (the "Note"), under which the Company has agreed to pay RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$179,400.00, along with any interest as specified in the Note, on or before October 30, 2025 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms set forth in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. Any outstanding principal or interest not paid when due will bear Default Interest at a rate of 22% per annum from the due date until payment is made in full. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in lawful money of the United States of America. Payments will be made to such address as the Holder may designate in writing. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Securities Purchase Agreement dated December 18, 2024, under which this Note was originally issued.

On January 27, 2025, the Company entered into a Securities Purchase Agreement and executed a Promissory Note (the "Note"), under which the Company has agreed to pay to RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$93,150, together with any interest as specified in the Note, on or before November 30, 2025 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the Securities Purchase Agreement dated the same date as this Note, under which the Note was originally issued.

On March 14, 2025, the Company entered into a Securities Purchase Agreement and executed a Promissory Note (the "Note"), under which the Company has agreed to pay to RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$93,725, together with any interest as specified in the Note, on or before January 15, 2026 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the Securities Purchase Agreement dated the same date as this Note, under which the Note was originally issued.

Other Stockholder Matters

None.

Item 6. [Reserved]

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

The following discussion should be read in conjunction with our financial statements and related notes included elsewhere in this report. In addition to historical information, this discussion includes forward-looking information that involves risks and assumptions, which could cause actual results to differ materially from management's expectations. See "Forward-Looking Statements" included in this report.

Forward-looking statements

Statements made in this Form 10-K that are not historical or current facts are "forward-looking statements" made pursuant to the safe harbor provisions of Section 27A of the Securities Act of 1933 (the "Act") and Section 21E of the Securities Exchange Act of 1934. These statements often can be identified by the use of terms such as "may," "will," "expect," "believe," "anticipate," "estimate," "approximate" or "continue," or the negative thereof. We intend that such forward-looking statements be subject to the safe harbors for such statements. We wish to caution readers not to place undue reliance on any such forward-looking statements, which speak only as of the date made. Any forward-looking statements represent management's best judgment as to what may occur in the future. However, forward-looking statements are subject to risks, uncertainties and important factors beyond our control that could cause actual results and events to differ materially from historical results of operations and events and those presently anticipated or projected. We disclaim any obligation subsequently to revise any forward-looking statements to reflect events or circumstances after the date of such statement or to reflect the occurrence of anticipated or unanticipated events.

Financial information contained in this report and in our financial statements is stated in United States dollars and are prepared in accordance with United States generally accepted accounting principles.

The following discussion and analysis of our financial condition and results of operations for the years ended March 31, 2025 and 2024 should be read in conjunction with the Financial Statements and corresponding notes included in this Annual Report on Form 10-K. Our discussion includes forward-looking statements based upon current expectations that involve risks and uncertainties, such as our plans, objectives, expectations, and intentions. Actual results and the timing of events could differ materially from those anticipated in these forward-looking statements as a result of a number of factors, including those set forth under the Risk Factors and Special Note Regarding Forward-Looking Statements in this report. We use words such as "anticipate," "estimate," "project," "continuing," "ongoing," "expect," "believe," "intend," "may," "will," "should," "could," "target," "forecast" and similar expressions to identify forward-looking statements.

General Overview

Avant Technologies Inc. is a technology company specializing in acquiring, creating, and developing innovative and advanced technologies utilizing artificial intelligence (AI) as well as providing a host of information technology consulting services. The Company considers itself a native expert in the field of information technology based on artificial intelligence. Recently, the Company acquired Avant! AI and InstantFAME as well as the assets of Wired4Health, Inc., pertaining to certain technology assets providing full-stack software development, database management, data integration, project management and cloud services resources. Utilize its latest assets acquisitions, Avant mission is to provide innovative and effective AI solutions that transform businesses and positively impact society. Avant strive to push the boundaries of AI technology and empower organizations to achieve their full potential. We believe that our technology can provide a self-sustained system that prepares its data from unlabeled information (Unsupervised Clustering), and then analyzes it using various, proprietary, supervised learning techniques. Improved data efficiency: Unsupervised learning pre-processes and extracts meaningful features from raw or unlabeled data, preparing them as inputs for the supervised learning model. This improves data efficiency and preparations. Our technology deployed over the acquired assets (in sum or as a whole) potentially provides True Learning from Experience - Unsupervised learning is utilized to learn relevant information from many source domains. This knowledge is then evaluated and applied to a related or different domain(s), where information might be in short supply. This feature is a true learning capability. Avant! can leverage the knowledge learned from the source domain to improve performance in the other domains, as well as Factual discovery/conclusion by learning data - Avant! Unsupervised learning techniques, like clustering, help identify groups or patterns in the data, reaching conclusions. Then its supervised learning mechanism can create new datasets (information), which are used for further domains, improving classification and regression tasks. This feature is a true reasoning mechanism.

Consideration of Inflation Reduction Act Excise Tax

On August 16, 2022, the Inflation Reduction Act of 2022 (the “IR Act”) was signed into federal law. The IR Act provides for, among other things, a new U.S. federal 1% excise tax on certain repurchases of stock by publicly traded U.S. domestic corporations and certain U.S. domestic subsidiaries of publicly traded foreign corporations occurring on or after January 1, 2023. The excise tax is imposed on the repurchasing corporation itself, not its shareholders from which shares are repurchased. The amount of the excise tax is generally 1% of the fair market value of the shares repurchased at the time of the repurchase. However, for purposes of calculating the excise tax, repurchasing corporations are permitted to net the fair market value of certain new stock issuances against the fair market value of stock repurchases during the same taxable year. In addition, certain exceptions apply to the excise tax. The U.S. Department of the Treasury (the “Treasury”) has been given authority to provide regulations and other guidance to carry out and prevent the abuse or avoidance of the excise tax.

RESULTS OF OPERATIONS

We have incurred recurring losses to date. Our financial statements have been prepared assuming that we will continue as a going concern and, accordingly, do not include adjustments relating to the recoverability and realization of assets and classification of liabilities that might be necessary should we be unable to continue in operation.

We expect we will require additional capital to meet our long-term operating requirements. We expect to raise additional capital through, among other things, the sale of equity or debt securities.

FISCAL YEAR ENDED MARCH 31, 2025 COMPARED TO FISCAL YEAR ENDED MARCH 31, 2024

Revenue

During the fiscal years ended March 31, 2025 and 2024 the Company did not generate revenue.

Operating expenses

Total operating expenses for the years ended March 31, 2025 and 2024 were \$1,532,792 and \$2,117,182. The operating expenses

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for the year ended March 31, 2025 included \$74,320 in amortization and depreciation expenses; \$517,739 in consulting services; \$762,478 in general and administrative expenses; \$85,164 in marketing expenses; \$77,399 in professional fees; \$857 in rent expense and \$14,835 in website expenses. The operating expenses for the year ended March 31, 2024 included \$76,953 in amortization and depreciation expenses; \$502,978 in consulting services; \$1,424,334 in general and administrative expenses; \$30,143 in marketing expenses; \$62,847 in professional fees; \$1,467 in rent expense and \$18,460 in website expenses. Total operating expenses for 2025 decreased by 28%, or \$584,390, primarily due to lower employee and contractor compensation which are included in general and administrative expenses.

Other Income (Loss)

Total other income for the years ended March 31, 2025 and 2024 were \$450,000 and \$0, respectively. Other income included debt forgiveness. Total other income for 2025 increased by 100% because there was no similar income last year.

Total other expenses for the years ended March 31, 2025 and 2024 were \$59,323 and \$11,293, respectively. Other expenses included interest and discount on convertible notes. Total other expenses for 2025 increased by 425%, or \$48,030, primarily due to the issuance of more convertible notes than last year.

Net Income (Loss)

Our net losses for the fiscal years ended March 31, 2025 and 2024 were \$1,142,115 and \$2,128,475. Net losses for 2025 decreased by 46%, or \$986,360. The main impact on the decrease in net loss was the decrease in operating expenses and other income as described above.

LIQUIDITY AND CAPITAL RESOURCES AND CASH REQUIREMENTS

As of March 31, 2025 and 2024, the Company had cash of \$81,053 and \$281, respectively. The Company had a working capital deficit of \$1,695,484 and \$1,672,498 as of March 31, 2025 and 2024, respectively.

As of March 31, 2025, our total assets were \$224,745 comprised of \$93,133 in current assets; \$131,612 in intangible assets and our total liabilities were \$1,788,617.

As of March 31, 2024, our total assets were \$322,014 comprised of \$116,082 in current assets; \$205,932 in intangible assets and our total liabilities were \$1,788,580.

Stockholders’ deficit increased from \$1,466,566 as of March 31, 2024 to \$1,563,872 as of March 31, 2025.

	March 31, 2025	March 31, 2024	\$ Change	% Change
Net cash used in operating activities	\$ (1,160,610)	\$ (1,322,318)	\$ 161,708	12%
Net cash provided by investing activities	-	(149,000)	149,000	100%
Net cash provided by financing activities	1,241,382	1,364,127	(122,745)	(9)%
Net cash increase (decrease) for period	\$ 80,772	\$ (107,191)	\$ -	-%

CASH FLOWS FROM OPERATING ACTIVITIES

During the fiscal years ended March 31, 2025 and 2024, net cash flows used in operating activities was \$(1,160,610) and \$(1,322,318), respectively. Cash flows used in operating activities for 2025 increased by \$161,708 compared to 2024. This increase was primarily driven by a decrease in net loss and prepaid expenses compared to the previous year.

CASH FLOWS FROM INVESTING ACTIVITIES

For the fiscal years ended March 31, 2025 and 2024, net cash flows used in investing activities was \$0 and \$(149,000), respectively. Investing activities used \$0 of cash in 2025 compared with \$149,000 in 2024.

CASH FLOWS FROM FINANCING ACTIVITIES

During the fiscal year ended March 31, 2025, net cash from financing activities was \$1,241,382 consisting of capital stock issued and loan from related parties. During the fiscal year ended March 31, 2024, net cash from financing activities was \$1,364,127 consisting of capital stock issued and loan from related parties.

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There is no assurance that our company will be able to obtain further funds required for our continued working capital requirements.

Going Concern - There is substantial doubt about our ability to continue as a going concern as the continuation of our business is dependent upon public offering and achieving a profitable level of operations. The issuance of additional equity securities by us could result in a significant dilution in the equity interests of our current stockholders. Obtaining commercial loans, assuming those loans would be available, will increase our liabilities and future cash commitments.

Due to the uncertainty of our ability to meet our current operating and capital expenses, in their report on our audited consolidated financial statements, our independent auditors included an explanatory paragraph regarding substantial doubt about our ability to continue as a going concern. Our financial statements have been prepared assuming that we will continue as a going concern, which contemplates that we will realize our assets and satisfy our liabilities and commitments in the ordinary course of business.

Limited operating history; need for additional capital

There is no historical financial information about us upon which to base an evaluation of our performance. We are in a start-up stage of operations and have generated limited revenues since inception. We cannot guarantee that we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources and possible cost overruns due to price and cost increases in services and products.

Off-Balance Sheet Arrangements

The Company does not have any 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.

Critical Accounting Policies and Use of Estimates

Our Management's Discussion and Analysis of Financial Condition and Results of Operations is based upon our financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of

America ("U.S. GAAP"). The preparation of our financial statements in accordance with U.S. GAAP requires us to make certain estimates, judgments and assumptions that affect the reported amount of assets and liabilities as of the date of the financial statements, the reported amounts and classification of revenues and expenses during the periods presented, and the disclosure of contingent assets and liabilities. We evaluate our estimates and assumptions on an ongoing basis and material changes in these estimates or assumptions could occur in the future. Changes in estimates are recorded on the period in which they become known.

We base our estimates on historical experience and various other assumptions that we believe to be reasonable under the circumstances and at that time, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily-apparent from other sources. Actual results may differ materially from these estimates if past experience or other assumptions do not turn out to be substantially accurate.

We believe that the accounting policies described below are critical to understanding our business, results of operations, and financial condition because they involve significant judgments and estimates used in the preparation of our financial statements. An accounting is deemed to be critical if it requires a judgment or accounting estimate to be made based on assumptions about matters that are highly uncertain, and if different estimates that could have been used, or if changes in the accounting estimates that are reasonably likely to occur periodically, could materially impact our financial statements. Other significant accounting policies, primarily those with lower levels of uncertainty than those discussed below, are also critical to understanding our financial statements. The notes to our financial statements contain additional information related to our accounting policies and should be read in conjunction with this discussion.

Presentation of Financial Statements

The accompanying financial statements have been prepared in accordance with U.S. GAAP.

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Revenue Recognition

Accounting Standards Update ("ASU") No. 2014-09, *Revenue from Contracts with Customers* ("Topic 606"), became effective for the Company on January 1, 2018. The Company's revenue recognition disclosure reflects its updated accounting policies that are affected by this new standard. The Company applied the "modified retrospective" transition method for open contracts for the implementation of *Topic 606*. The Company had no significant post-delivery obligations, this new standard did not result in a material recognition of revenue on the Company's accompanying CFS for the cumulative impact of applying this new standard. The Company made no adjustments to its previously-reported total revenues, as those periods continue to be presented in accordance with its historical accounting practices under *Topic 605, Revenue Recognition*.

Revenue is recognized under *Topic 606* as follows:

- executed contracts with the Company’s customers that it believes are legally enforceable;
- identification of performance obligations in the respective contract;
- determination of the transaction price for each performance obligation in the respective contract;
- allocation the transaction price to each performance obligation; and
- recognition of revenue only when the Company satisfies each performance obligation.

These five elements, as applied to each of the Company’s revenue category.

Fair Value of Financial Instruments

For certain of the Company’s financial instruments, including cash, accounts payable, accrued liabilities and short-term debt, the carrying amounts approximate their FV due to their short maturities.

FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, requires disclosure of the FV of financial instruments held by the Company. FASB ASC Topic 825, *Financial Instruments*, defines FV, and establishes a three-level valuation hierarchy for disclosures of FV measurement that enhances disclosure requirements for FV measures. The carrying amounts reported in the

consolidated balance sheets for receivables and current liabilities each qualify as financial instruments and are a reasonable estimate of their FV because of the short period of time between the origination of such instruments and their expected realization and their current market rate of interest. The three levels of valuation hierarchy are defined as follows:

- Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.
- Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets in inactive markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 inputs to the valuation methodology us one or more unobservable inputs which are significant to the FV measurement.

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic 480, *Distinguishing Liabilities from Equity*, and FASB ASC Topic 815, *Derivatives and Hedging*.

For certain financial instruments, the carrying amounts reported in the balance sheets for cash and current liabilities, including convertible notes payable, each qualify as a financial instrument, and are a reasonable estimate of their FV because of the short period of time between the origination of such instruments and their expected realization and their current market rate of interest.

The Company uses Level 2 inputs for its valuation methodology for derivative liabilities as their FV were determined by using the Black-Scholes-Merton pricing model based on various assumptions. The Company’s derivative liabilities are adjusted to reflect FV at each period end, with any increase or decrease in the FV being recorded in results of operations as adjustments to FV of derivatives.

Income Taxes

The Company accounts for income taxes in accordance with ASC Topic 740, *Income Taxes*. ASC 740 requires a company to use the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion, or all of, the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Under ASC 740, a tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. The Company has no material uncertain tax positions for any of the reporting periods presented and its current on all its tax filings federal and state.

Item 7A. Quantitative and Qualitative Disclosures about Market Risk.

Not applicable to smaller reporting companies.

Item 8. Financial Statements and Supplementary Data.

AVANT TECHNOLOGIES INC.
FINANCIAL STATEMENTS
For the years ended March 31, 2025 and 2024
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To the Shareholders and the Board of Directors
AVANT TECHNOLOGIES INC. (f/k/a TREND INNOVATIONS HOLDING INC & FREECOOK)

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Avant Technologies Inc. (f/k/a Trend Innovations Holding Inc. & FreeCook), (the “Company”) as of March 31, 2025 and 2024, and the related consolidated statements of operations, changes in stockholders’ equity (deficit), for each of the two years for the period ended March 31, 2025 and 2024, and cash flows for the years ended March 31, 2025 and 2024, and the related notes and schedules (collectively referred to as the “Financial Statements”). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of March 31, 2025 and 2024 and the results of its operations and its cash flows for the years ended March 31, 2025 and 2024, in conformity with the accounting principles generally accepted in the United States of America.

Going Concern Uncertainty

The Company’s financial statements are prepared using the generally accepted accounting principles applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has an accumulated deficit of \$4,118,510 and a Net Loss amounting to \$1,142,115 for the year ended March 31, 2025. These factors as discussed in Note 2 of the financial statements raise substantial doubt about the Company’s ability to continue as a going concern. Management’s plans in regard to these matters are also described in Note 2. The consolidated financial statements do not include any adjustments that might result from the outcome of these uncertainties

Basis of Opinion

These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on the Company’s financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (“PCAOB”) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

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We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Critical Audit Matters

Related party loans

We noted the significant related party loans as a critical matter.

We performed the following procedures to address the matter such as, confirmation of those related party loans, risk assessment of the nature of the related party transactions, review of the recent minutes of meetings of stockholders, directors, and committees, review of the presence of any significant journal entries and other adjustments and Inquiry with management of any undisclosed related party contract.

Dylan Floyd Accounting & Consulting

DylanFloyd Accounting & Consulting

We have served as the Company’s auditor since 2020.
Newhall, California
June 30, 2025

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AVANT TECHNOLOGIES INC. Consolidated Balance Sheets		March 31, 2025	March 31, 2024
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$	81,053	\$ 281
Prepaid Expenses		12,080	115,685
Prepaid Rent		-	116
Total Current Assets		93,133	116,082
Intangible Assets, Net (Note 5)		131,612	205,932
TOTAL ASSETS	\$	224,745	\$ 322,014
LIABILITIES AND STOCKHOLDERS' DEFICIT			
Liabilities			
Current Liabilities			
Accounts Payable	\$	885,267	\$ 1,081,803
Loan from Related Parties (Note 6)		512,075	406,777
Convertible Notes Payable (Note 7)		391,275	201,000
Notes payable - Related Party		-	99,000
Total Current Liabilities		1,788,617	1,788,580
Total Liabilities		1,788,617	1,788,580
Stockholders' Deficit			
Preferred stock, \$0.001 par value, 20,000,000 shares authorized;			
11,300,000 and 10,000,000 common shares issued and outstanding respectively		11,300	10,000
Preferred stock Series A, \$0.001 par value, 5,000 shares authorized;			
3,050 and 3,050 shares issued and outstanding, respectively		15,250	15,250
Common stock, \$0.001 par value, 500,000,000 shares authorized;			
137,363,513 and 117,167,906 common shares issued and outstanding respectively		137,364	117,168
Additional Paid in Capital		2,390,724	1,367,411
Accumulated Deficit		(4,118,510)	(2,976,395)
Total Stockholders' Deficit		(1,563,872)	(1,466,566)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$	224,745	\$ 322,014

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

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AVANT TECHNOLOGIES INC.
Consolidated Statements of Operations
For the years ended March 31, 2025 and 2024

	Year ended March 31, 2025	Year ended March 31, 2024
REVENUE	\$ -	\$ -
OPERATING EXPENSES		
Amortization and Depreciation Expense	74,320	76,953
Consulting Services	517,739	502,978
General and Administrative Expenses	762,478	1,424,334
Marketing Expenses	85,164	30,143
Professional Fees	77,399	62,847
Rent Expenses	857	1,467
Website Expenses	14,835	18,460
TOTAL OPERATING EXPENSES	1,532,792	2,117,182
OTHER INCOME (EXPENSES)	390,677	(11,293)
NET INCOME (LOSS) FROM OPERATIONS	\$ (1,142,115)	\$ (2,128,475)
PROVISION FOR INCOME TAXES	-	-
NET INCOME (LOSS)	\$ (1,142,115)	\$ (2,128,475)
COMPREHENSIVE INCOME (LOSS)	\$ (1,142,115)	\$ (2,128,475)
NET LOSS PER SHARE: BASIC AND DILUTED	\$ (0.01)	\$ (0.02)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC AND DILUTED	128,148,099	86,532,015

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

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AVANT TECHNOLOGIES INC.
Consolidated Statements of Stockholders' Deficit
For the years ended March 31, 2025 and 2024

	Common Stock		Preferred Stock		Preferred Stock Series A		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
	Shares	Amount	Shares	Amount	Shares	Amount			
Balance, March 31, 2023	38,503,811	\$ 38,504	5,000,000	\$ 3,950	-	\$ -	\$ 172,207	\$ (847,920)	\$ (633,259)
Common Shares issued for acquisition	26,000,000	26,000	-	-	-	-	-	-	26,000
Preferred Shares Series A issued for acquisition	-	-	-	-	5,000	25,000	-	-	25,000
Preferred Shares adjustment	-	-	-	1,050	-	-	(1,050)	-	-
Conversion of Notes Payable into Common Shares	28,540,567	28,540	-	-	-	-	1,126,378	-	1,154,918
Conversion of Accounts Payable into Common Shares	150,000	150	-	-	-	-	89,100	-	89,250
Conversion of Notes Payable into Preferred Shares	-	-	2,000,000	2,000	-	-	(2,000)	-	-
Conversion of Common Shares into Preferred Shares	(3,000,000)	(3,000)	3,000,000	3,000	-	-	-	-	-
Conversion of Preferred Shares Series A into Common Shares	26,973,528	26,974	-	-	(1,950)	(9,750)	(17,224)	-	-
Net loss for the year	-	-	-	-	-	-	-	(2,128,475)	(2,128,475)
Balance, March 31, 2024	117,167,906	\$ 117,168	10,000,000	\$10,000	3,050	\$ 15,250	\$ 1,367,411	\$ (2,976,395)	\$ (1,466,566)
Cancellation of Common Shares	(150,000)	(150)	-	-	-	-	(89,100)	-	(89,250)
Conversion of Accounts Payable into Common Shares	21,645,607	21,646	-	-	-	-	1,112,413	-	1,134,059
Conversion of Common Shares into Preferred Shares	(1,300,000)	(1,300)	1,300,000	1,300	-	-	-	-	-
Net loss for the year	-	-	-	-	-	-	-	(1,142,115)	(1,142,115)
Balance, March 31, 2025	137,363,513	\$ 137,364	11,300,000	\$11,300	3,050	\$ 15,250	\$ 2,390,724	\$ (4,118,510)	\$ (1,563,872)

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

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AVANT TECHNOLOGIES INC.
Consolidated Statement of Cash Flows
For the years ended March 31, 2025 and 2024

	Year ended March 31, 2025	Year ended March 31, 2024
OPERATING ACTIVITIES		
Net Income (Loss)	\$ (1,142,115)	\$ (2,128,475)
Adjustments to reconcile Net Income (Loss) to net cash used in operations:		
Amortization and Depreciation	74,320	76,953
Accounts Payable	(196,536)	844,903
Prepaid Expenses	103,721	(115,699)
Net cash used in Operating Activities	(1,160,610)	(1,322,318)
INVESTING ACTIVITIES		
Intangible Assets Acquisition	\$ -	\$ (149,000)
Net cash provided by Investing Activities	-	(149,000)
FINANCING ACTIVITIES		
Additional paid in capital	\$ 1,023,313	\$ 1,195,204
Capital Stock	20,196	78,664
Convertible Notes Payable	190,275	(93,600)
Loan from Related Parties	105,298	162,559
Notes Payable	(99,000)	-

Preferred Stock	1,300	6,050
Series A Preferred Stock	-	15,250
Net cash provided by Financing Activities	1,241,382	1,364,127
Net cash increase (decrease) for period	\$ 80,772	\$ (107,191)
Cash at beginning of period	\$ 281	\$ 107,472
Cash at end of period	\$ 81,053	\$ 281

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

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AVANT TECHNOLOGIES INC.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As of March 31, 2025

Note 1 – ORGANIZATION AND NATURE OF BUSINESS

Avant Technologies Inc. (formerly Trend Innovations Holding Inc.) (“AVAI” or “the Company”) is a technology company specializing in acquiring, creating, and developing innovative and advanced technologies utilizing artificial intelligence (AI) as well as providing a host of information technology consulting services. The Company considers itself a native expert in the field of information technology based on artificial intelligence. The Company’s key acquisitions include Avant! AI, InstantFAME, and a Joint Venture and License Agreement (the “License Agreement”) with Ainnova Tech Inc. (“AINN”). These acquisitions provide the Company with resources in full-stack software development, database management, data integration, project management, and cloud services. Avant’s mission is to provide innovative and effective AI solutions that transform businesses and positively impact society. Avant strives to push the boundaries of AI technology and empower organizations to achieve their full potential. We believe that our technology can provide a self-sustained system that prepares its data from unlabeled information (Unsupervised Clustering), and then analyzes it using various, proprietary, supervised learning techniques, thereby improving data efficiency. Unsupervised learning pre-processes and extracts meaningful features from raw or unlabeled data, preparing them as inputs for the supervised learning model. This process also facilitates True Learning from Experience. Unsupervised learning is utilized to learn relevant information from many source domains. This knowledge is then evaluated and applied to a related or different domain(s), where information might be in short supply. This represents a true learning capability. Avant can leverage the knowledge learned from the source domain to improve performance in the other domains, as well as Factual discovery/conclusion by learning data. Avant’s Unsupervised learning techniques, like clustering, help identify groups or patterns in the data, reaching conclusions. Then its supervised learning mechanism can create new datasets (information), which are used for further domains, improving classification and regression tasks. This feature is a true reasoning mechanism.

On May 23, 2023, the Company filed an application with the Financial Industry Regulation Authority (FINRA) in order to change the name and trading symbol of the Company. On July 18, 2023, FINRA announced the Company’s Name Change and Symbol Change, which became effective on July 19, 2023 on the OTC Markets. The Name Change and Symbol Change do not affect the rights of the Company’s security holders. The Company’s securities will continue to be quoted on the OTC Markets. Following the Name Change, the stock certificates, which reflect the former name of the Company, will continue to be valid. Certificates reflecting the Name Change will be issued in due course as old stock certificates are tendered for exchange or transfer to the Company’s transfer agent.

The company’s registered office is located at Sv. Stepono g. 27D-2, LT-01315 Vilnius, Lithuania, and its virtual US office is located at c/o Eastbiz.com, Inc 5348 Vegas Drive, Las Vegas, NV 89108.

Acquiring Avant! AI Assets

On April 3, 2023, the Company, entered into an Asset Purchase Agreement (“APA”) along with GBT Tokenize Corp. (“Seller”), which Seller developed and owns a proprietary system and method named Avant-Ai, which is a text-generation, deep learning self-training model that is working based on an innovative, unique concept which learns on its own and constantly enhances its information database with the advantage of unsupervised learning capabilities (the “System”). At closing, in consideration of acquiring the System, the Company shall issue to the Seller 26,000,000 common shares of the Company (the “Shares”).

Acquiring Instant Fame Assets

On April 23, 2023, the Company, entered into an Asset Purchase Agreement (“Treasure APA”) with Treasure Drive Ltd. (“TD”) pursuant to which the Company agreed to acquire a technology portfolio including certain source codes and pending patent applications which have applications in a variety of areas including creating systems and methods of facilitating digital rating and secured sales of digital works as well as core virtual reality platforms known as digital auction systems, rating and secure sales via open bid auctions (“Instant Fame Assets”). At closing, in consideration of the Instant Fame Assets, the Company shall issue to TD 5,000 convertible preferred shares of the Company with a stated value of \$5,000 per share each (the “Preferred Shares Series A”). The Preferred Shares Series A may be converted at the option of TD into the Company shares of common stock at a conversion price equal to a 5% discount to the weighted average closing price during the five (5) days prior of such conversion, and will include a 4.99% beneficial ownership limitation. The Preferred Shares Series A will have voting rights on an as converted and will be entitled to a payment equal to the stated value of the Preferred Shares Series A in the event of the Company liquidation only.

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In addition, the Company and Elentina Group, LLC (“Elentina”) entered into a Service Agreements in which Elentina, was engaged to provide certain capital markets services for a flat quarterly fee of \$75,000 paid in shares of common stock (the “Elentina Common Stock”). The Elentina Common Stock to be issued within five days of the first day of quarter during the term (i.e., January 1, April 1, July 1 and October 1). The Elentina Common Stock shall be fully earned upon issuance. The number of shares of Elentina Common Stock to be issued will be determined by dividing the quarterly fee of \$75,000 by the Company’s ten (10) day VWAP, which shall at no point be less than \$0.10 per share.

In connection with the offering, the Company filed a Certificate of Designation to its Articles of Incorporation designating 5,000 shares of its Preferred Stock of Series A.

Ainnova Tech Inc.

On November 8, 2024, the Company entered into a Joint Venture and License Agreement (the “License Agreement”) with Ainnova Tech Inc. (“AINN”), which became effective as of November 11, 2024 (the “Effective Date”). Under the License Agreement, Avant and AINN will form a new Nevada Corporation called “Ai-Nova Acquisition Corp” (“AAC”) and contribute the proprietary rights to both North America (The United States and Canada) and Europe.

Ainnova Tech is an Artificial Intelligence company focused on healthcare that has developed software for early detection of diseases through retinal scans and an innovative device for automatic retinal imaging in an accessible way. Currently detecting Diabetic Retinopathy and other retinal diseases; where it maintains and supports the source codes of its proprietary technologies, including Vision AI (“Technology Portfolio”). AINN has developed a Health tech solution based on the Artificial Intelligence that is ready for commercialization, as well as certain derivative technologies, which will position AAC to further develop or license certain code sources in the United States, Canada and Europe. In addition to the Technology Portfolio, AINN will contribute the Vision AI technology, as well as all of the associated technology associated to Retina scanning, services and resources for the development of the Technology Portfolio, including licensing agreements to AAC.

AVAI will contribute all of the capital required by AAC’s formation and operation for the next twelve (12) months, not to exceed \$20,000,000 USD in capital and its resources in exchange for the of common stock of AAC (“AAC Shares”). Avant will use its best efforts and also assist in arranging additional funding, as needed, at no cost to AINN. The ownership of AAC shall be 50% Avant and 50% AINN (each a “Member” and together, the “Members”).

The Distributions of profits from AAC will be made to the Members as follows: first, AINN to receive the balance sheet value of its business contributed to AAC; second, Avant to receive the capital it contributed to AAC; third, to AINN and Avant in accordance with their respective percentage ownership interests. AAC will be governed and operated pursuant to the terms of a limited liability company agreement. The parties agreed to expand the territories granted for the Technology Portfolio under the license to AAC to include the entire continental United States, Canada and Europe. AAC will issue 2,000,000 shares of common stock of AAC. AAC is strategically positioning its business and is seeking third parties to license, acquire, joint venture or enter such other strategic transaction with respect to the Technology Portfolio.

Note 2 – GOING CONCERN

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States (“GAAP”), which contemplate continuation of the Company as a going concern. However, the Company had recurring losses as of March 31, 2025. The Company has not completed its efforts to establish a stabilized source of revenue sufficient to cover operating costs over an extended period of time. Therefore, there is substantial doubt about the Company’s ability to continue as a going concern. Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. The Company intends to position itself so that it will be able to raise additional funds through the capital markets. In light of management’s efforts, there are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

Note 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America. The Company’s year end is March 31.

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Use of Estimates

The preparation of financial statements in conformity with GAAP 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassification of Prior Year Presentation

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents. The Company had \$81,053 of cash as of March 31, 2025.

Prepaid Expenses

Prepaid expenses are amounts paid to secure the use of assets or the receipt of services at a future date or continuously over one or more future periods. When the prepaid expenses are eventually consumed, they are charged to expense. Prepaid Expenses are recorded at fair market value.

The Company had \$12,080 in prepaid expenses as of March 31, 2025 (March 31, 2024 – \$115,685). Prepaid expenses consist of prepaid services.

Depreciation, Amortization, and Capitalization

The Company records depreciation and amortization when appropriate using straight-line method over the estimated useful life of the assets. We estimate that the useful life of equipment is 5 years and intangible assets is from 1 to 5 years. Expenditures for maintenance and repairs are charged to expense as incurred. Additions, major renewals and replacements that increase the property’s useful life are capitalized. Property sold or retired, together with the related accumulated depreciation is removed from the appropriate accounts and the resultant gain or loss is included in net income.

Application Development Costs

The Company follows the provisions of ASC 985, Software, which requires that all costs relating to the purchase or internal development and production of software products to be sold, leased or otherwise marketed, be expensed in the period incurred unless the requirements for technological feasibility have been established. The Company capitalizes all eligible software costs incurred once technological feasibility is established. The Company amortizes these costs using the straight-line method over a period from one to five years, which is the remaining estimated economic life of the costs. At the end of each reporting period, the Company writes down any excess of the unamortized balance over the net realizable value.

Website Development Costs

The Company amortizes these costs using the straight-line method over a period of one year, which is the remaining estimated economic life of the costs. At the end of each reporting period, the Company writes down any excess of the unamortized balance over the net realizable value.

Lease

The Company determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (“ROU”) assets, other current liabilities, and operating lease liabilities in our consolidated balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in the consolidated balance sheets.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, The Company generally use the incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Foreign Currency Translation
The Company considers the U.S. dollar to be its functional currency as it is the currency of the primary economic environment in which the Company operates. All assets, liabilities, revenues and expenses denominated in foreign currencies are translated into U.S. dollars at the exchange rate in effect at the balance sheet date. All exchange gains and losses are included in operations.

Income Taxes
Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

Revenue Recognition
The Company adopted Accounting Standards Codification (“ASC”) 606. ASC 606, Revenue from Contracts with Customers, establishes principles for reporting information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity’s contracts to provide goods or services to customers. The core principle requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration that it expects to be entitled to receive in exchange for those goods or services recognized as performance obligations are satisfied.

The Company has assessed the impact of the guidance by performing the following five steps analysis:

- Step 1: Identify the contract
- Step 2: Identify the performance obligations
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price
- Step 5: Recognize revenue

Revenue is measured at the fair value of the consideration received or receivable, net of discounts and taxes applicable to the revenue.

Revenue from supplies of consulting services is recognized when title and risk of loss are transferred and there are no continuing obligations to the customer. Title and the risks and rewards of ownership transfer to and accepted by the customer when the services are collected by the customer at the Company’s office. Revenue is recorded net of sales discounts, returns, allowances, and other adjustments that are based upon management’s best estimates and historical experience and are provided for in the same period as the related revenues are recorded. Based on limited operating history, management estimates that there was no sales return for the period reported.

Basic Income (Loss) Per Share
The Company computes income (loss) per share in accordance with FASB ASC 260 “Earnings per Share”. Basic loss per share is computed by dividing net income (loss) available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted income (loss) per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. For the period from November 6, 2017 (inception) through March 31, 2025, there were no potentially dilutive debt or equity instruments issued or outstanding.

Comprehensive Income (Loss)
Comprehensive income is defined as all changes in stockholders’ equity (deficit), exclusive of transactions with owners, such as capital investments. Comprehensive income includes net income or loss, changes in certain assets and liabilities that are reported directly in equity such as translation adjustments on investments in foreign subsidiaries and unrealized gains (losses) on available-for-sale securities. For the years ended March 31, 2025 and 2024, there was no difference between our net loss and comprehensive loss.

Accounting Standards Adopted in 2025
Accounting Standards Update 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures:

In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The new standard provides improvements to reportable segment disclosure requirements through amendments that require disclosure of significant segment expenses and segment defined items on an interim and annual basis and requires all annual disclosures about a reportable segment’s profit or loss and assets to be made on an interim basis. The standard also requires the disclosure of the chief operating decision maker’s (“CODM”) title and position and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. The standard also clarifies that if the CODM uses more than one measure in assessing segment performance and deciding how to allocate resources, a company may report the additional segment profit or loss measure(s) and that companies with a single reportable segment must provide all disclosures required by this amendment. The ASU is effective for fiscal years beginning after

December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The standard should be applied retrospectively to all prior periods presented in the financial statements.

During the fourth quarter of 2025, the Company adopted ASU 2023-07 and enhanced our segment disclosures in line with the new guidance. The adoption had no effect on our consolidated financial statements.

The Company’s CODM is the Chief Executive Officer (the “CEO”). The CODM reviews consolidated operating results, cash flow forecasts, and major expense categories across the Company, without distinguishing separate business segments, to evaluate performance and allocate resources. As a result, the Company continues to operate as a single reportable segment.

Recent Accounting Pronouncements
We have reviewed all the recently issued, but not yet effective, accounting pronouncements and we do not believe any of these pronouncements will have a material impact on the Company.

Note 4 – FIXED ASSETS

As of March 31, 2025, our fixed assets comprised of \$1,500 in equipment. Depreciation expense of equipment was \$1,500 as of March 31, 2025.

Note 5 – INTANGIBLE ASSETS

During the year ended March 31, 2019, the Company capitalized website development costs for \$8,361. Accumulated amortization expense of website development costs was \$8,361 as of March 31, 2025.

In June 2019 the Company capitalized mobile application development costs for \$97,400. During the year ended March 31, 2024, the Company capitalized mobile application development update costs for \$29,450. As of March 31, 2025, the total amount of capitalized mobile application development costs was \$126,850. Accumulated amortization expense of application development was \$117,033 as of March 31, 2025.

In December 2019 and March 2020, the Company purchased an RSS Database. As of March 31, 2025, the total amount of RSS Database was \$149,000. Accumulated amortization expense of RSS Database was \$149,000 as of March 31, 2025.

In April 2023, the Company acquired Avant! AI™ and Instant FAME™ technologies. As of March 31, 2025, the total amount of the acquired assets was \$124,000 and \$25,000, respectively. Accumulated amortization expense of Avant! AI™ was \$23,767 as of March 31, 2025. Accumulated amortization expense of Instant FAME™ was \$4,791 as of March 31, 2025.

During the year ended March 31, 2024, the Company capitalized chatbot development costs for \$4,060. Accumulated amortization expense of chatbot development costs was \$ 2,707 as of March 31, 2025.

The Company had the following intangible assets as of March 31, 2025 and 2024:

	As of March 31, 2025		As of March 31, 2024	
Avant! AI™	\$	124,000	\$	124,000
Chatbot Developments		4,060		4,060
Instant FAME™		25,000		25,000
Mobile Application Development Costs		126,850		126,850
RSS Database		149,000		149,000
Website Development		8,361		8,361
Accumulated Amortization		(305,659)		(231,339)
Total Intangible Assets, Net	\$	131,612	\$	205,932

Note 6 – RELATED PARTY TRANSACTIONS

As of March 31, 2025, our secretary, Natalija Tunevic, has loaned to the Company \$114,328. This loan is unsecured, non-interest bearing and due on demand.

As of March 31, 2025, our director, Vitalis Raciuss, has loaned to the Company \$112,520, of which \$55,886 was advanced to the Company for the Company’s operating expenses during the year ended March 31, 2025. This loan is unsecured, non-interest bearing and due on demand.

As of March 31, 2024, our shareholder, Marieta Seiranova, has loaned to the Company \$68,078. This loan was unsecured, non-interest bearing and due on demand. During the year ended March 31, 2025, Marieta Seiranova advanced to the Company \$155,265 and \$223,343 was repaid.

As of March 31, 2025, our shareholder, Mehrabian Investments LLC, has loaned to the Company \$30,000. This loan is unsecured, non-interest bearing and due on demand.

As of March 31, 2025, our shareholder, IGOR I CORP, has loaned to the Company \$130,637, of which \$131,251 was advanced to the Company for the Company’s operating expenses and \$13,761 was repaid during the year ended March 31, 2025. This loan is unsecured, non-interest bearing and due on demand.

The Company’s subsidiary Thyneus Tech LLC received \$124,590 as advances from related parties as of March 31, 2025. The advances are interest-free and due on demand.

Note 7 – THIRD PARTY TRANSACTIONS

Since January 2021, Natalija Tunevic, assigned her accrued loans that she provided the Company with to third parties for the total amount of \$229,500 been assigned. A conversion clause into common was added to the Notes. Other than one note for \$60,000 that can be converted into common at conversion price shall be at market share price on the day of conversion subject to a 40% discount, all remaining assigned notes can be converted into common Stock at a fixed conversion price of \$0.01 per share.

On March 27, 2023, the Company entered into a Securities Purchase Agreement with 1800 Diagonal Lending LLC (“DL”) pursuant to which the Company issued to DL a Convertible Promissory Note (the “DL Convertible Note”) in the aggregate principal amount of \$125,100 for a purchase price of \$104,250. The DL Convertible Note has a maturity date of June 27, 2024 and the Company has agreed to pay interest on the unpaid principal balance of the DL Convertible Note at the rate of eight percent (8.0%) per annum from the date on which the DL Convertible Note is issued until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment or otherwise.

The Company shall have the right to prepay the DL Convertible Note, provided it makes a payment including a prepayment to DL as set forth in the DL Convertible Note. The outstanding principal amount of the DL Convertible Note may not be converted prior to the period beginning on the date that is 180 days following the date the DL Convertible Note is issued. Following the 180th day, DL may convert the DL Convertible Note into shares of the Company’s common stock at a conversion price equal to 85% of the lowest trading price during the 20-day period preceding the date of conversion. In addition, upon the occurrence and during the continuation of an event of default (as defined in the DL Convertible Note), the DL Convertible Note shall become immediately due and payable and the Company shall pay to DL, in full satisfaction of its obligations hereunder, additional amounts as set forth in the DL Convertible Note.

In no event shall DL be allowed to effect a conversion if such conversion, along with all other shares of Company common stock beneficially owned by DL and its affiliates would exceed 4.99% of the outstanding shares of the common stock of the Company. On September 26, 2023 the Company paid off the DL Convertible Note, in cash for \$136,393.

On August 17, 2023, the Company accepted the initiative of Mrs. Tunevic to write off the Company's salary debt in the amount of \$114,600.00 with the possibility of converting this amount into restricted common shares at a value of \$0.012 per share which is equivalent to 9,550,000 common shares. The Company approved the issuance and transfer of shares to third parties.

On October 2, 2023, the Company entered into a Securities Purchase Agreement with DL pursuant to which the Company issued to DL a Convertible Promissory Note (the "October 2023 DL Convertible Note") in the aggregate principal amount of \$126,000 for a purchase price of \$105,000. The October 2023 DL Convertible Note has a maturity date of March 2, 2025 and the Company has agreed to pay interest on the unpaid principal balance of the DL Convertible Note at the rate of eight percent (8.0%) per annum from the date on which the October 2023 DL Convertible Note is issued until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment or otherwise. The Company shall have the right to prepay the October 2023 DL Convertible Note, provided it makes a payment including a prepayment to DL as set forth in the October 2023 DL Convertible

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Note. The outstanding principal amount of the DL Convertible Note may not be converted prior to the period beginning on the date that is 180 days following the date the DL Convertible Note is issued. Following the 180th day, DL may convert the DL Convertible Note into shares of the Company's common stock at a conversion price equal to 85% of the lowest trading price during the 20-day period preceding the date of conversion. In addition, upon the occurrence and during the continuation of an event of default (as defined in the DL Convertible Note), the DL Convertible Note shall become immediately due and payable and the Company shall pay to DL, in full satisfaction of its obligations hereunder, additional amounts as set forth in the DL Convertible Note. In no event shall DL be allowed to effect a conversion if such conversion, along with all other shares of Company common stock beneficially owned by DL and its affiliates would exceed 4.99% of the outstanding shares of the common stock of the Company. On April 2, 2024 the Company paid off the October 2023 DL Convertible Note, in cash for \$137,549.

On November 27, 2023, the Company approved the initiative from Treasure Drive Ltd. to convert and transfer part of Series A Preferred Stock shares in the amount of 1,950 Series A Preferred Stock shares into 26,973,528 shares of Common Stock of the Corporation to third parties in compliance with the Asset Purchase Agreement dated April 3, 2023, along with the Annex A "Notice of Conversion".

Note 8 – STOCKHOLDERS' EQUITY

On March 6, 2023, the Company filed a Certificate of Amendment to its Articles of Incorporation, as amended, with the Secretary of State of the State of Nevada to increase the number of authorized shares of the Company's common stock from 255,000,000 to 520,000,000 shares (the "Charter Amendment") of which 500,000,000 shall be common stock, \$0.001 par value per share, and 20,000,000 shall be blank check preferred stock, \$0.001 par value per share. The term "blank check" refers to preferred stock, the creation and issuance of which is authorized in advance by the stockholders and the terms, rights and features of which are determined by the Board upon issuance. The authorization of such blank check preferred stock would permit the Board to authorize and issue preferred stock from time to time in one or more series.

Preferred Stock

The Company has 20,000,000, \$0.001 par value shares of preferred stock authorized as of March 31, 2025.

On November 21, 2023, the Company issued 3,000,000 shares of preferred stock in exchange for 3,000,000 shares of common stock.

On December 1, 2023, the Company issued 2,000,000 shares of preferred stock as bonuses to officers of the Company.

On August 1, 2024, the Company issued 1,300,000 shares of preferred stock in exchange for 1,300,000 shares of common stock.

There were 11,300,000 shares of preferred stock issued and outstanding as of March 31, 2025.

Preferred Stock Series A

The Company has 5,000, \$0.001 par value shares of preferred stock series A authorized as of March 31, 2025.

In April 2023, the Company issued 5,000 shares of preferred stock series A for InstantFAME™ acquisition.

On November 27, 2023, the Company converted 1,950 series A preferred stock shares into 26,973,528 shares of Common Stock.

There were 3,050 shares of preferred stock series A issued and outstanding as of March 31, 2025.

Common Stock

The Company has 500,000,000, \$0.001 par value shares of common stock as of March 31, 2025.

On April 25, 2023, the Company issued 26,000,000 common shares for Avant! AI™ acquisition.

On June 1, 2023, the Company issued 5,250,000 common shares in exchange for convertible notes in the amount of \$94,500.

On July 27, 2023, the Company issued 213,243 common shares for cancellation of \$287,500 payroll debt.

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On August 17, 2023, the Company issued 9,550,000 common shares for cancellation of \$114,600 payroll debt.

On October 20, 2023, the Company issued 3,000,000 common shares for cancellation of \$54,000 related party loan.

On November 21, 2023, the Company issued 3,000,000 shares of preferred stock, featuring a 1:5 voting right, in exchange for 3,000,000 shares of common stock.

On November 27, 2023, the Company converted 1,950 series A preferred stock shares into 26,973,528 shares of Common Stock.

During the year ended March 31, 2024, the Company issued 8,477,324 common shares for cancellation of \$604,318 payroll debt and 2,050,000 common shares as bonuses to officers of the Company.

On March 22, 2024, the Company issued 150,000 common shares for consulting services that were cancelled on May 29, 2024.

On July 25, 2024, the Company issued 5,517,000 common shares for cancellation of \$306,500 payroll debt.

On July 26, 2024, the Company issued 140,534 common shares for cancellation of \$101,739 debt for the consulting services provided.

On August 1, 2024, the Company issued 1,300,000 shares of preferred stock, featuring a 1:5 voting right, in exchange for 1,300,000 shares of common stock.

On August 9, 2024, the Company issued 527,002 common shares for cancellation of \$375,000 debt for the consulting services provided.

On September 4, 2024, the Company issued 9,900,000 common shares for cancellation of \$99,000 debt obligation.

On September 6, 2024, the Company issued 70,000 common shares for cancellation of \$12,000 payroll debt.

On November 12, 2024, the Company issued 5,000,000 common shares for cancellation of \$50,000 debt obligation.

On November 13, 2024, the Company issued 192,138 common shares for cancellation of \$60,000 debt for the consulting services provided.

On November 20, 2024, the Company issued 67,000 common shares for cancellation of \$22,164 payroll debt.

On February 13, 2025, the Company issued 131,933 common shares for cancellation of \$60,000 debt for the consulting services provided.

On March 3, 2025, the Company issued 100,000 common shares for cancellation of \$47,656 payroll debt.

There were 137,363,513 shares of common stock issued and outstanding as of March 31, 2025.

Warrants

No warrants were issued or outstanding as of March 31, 2025.

Stock Options

The Company has never adopted a stock option plan and has never issued any stock options.

Note 9 – COMMITMENTS AND CONTINGENCIES

On April 18, 2023, Vladimir Hanin resigned from the positions of the Chief Financial Officer (the "CFO") and Secretary.

On April 20, 2023, the Company and Kenneth L. Waggoner entered into an Executive Compensation Agreement pursuant to which Mr. Waggoner was retained as Chief Executive Officer. In consideration for serving as CEO, Mr. Waggoner will receive

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an annual base salary of \$720,000 payable in shares of common stock of the Company (the "CEO Shares"), which shall be increased to \$1,440,000 upon the Company up-listing to a national exchange. The CEO Shares will be paid on a quarterly basis at the beginning of each quarter, prorated for partial quarters. The number of CEO Shares will be issued on a quarterly basis and shall be determined by dividing \$180,000 (which is the quarterly pay for three months) by the Company's 20-day VWAP. On April 26, 2023, the parties enter into Amendment No. 1 to Executive Compensation Agreement adding to the consideration of Mr. Waggoner for serving as CEO, that if Mr. Waggoner raises sufficient equity financing or other working capital, Mr. Waggoner shall be entitled to an additional bonus to be determined by the Company's Board of Directors which in any event will not be less than \$200,000 payable to the Executive within 30 days of such financing or infusion of capital.

On May 8, 2023, the Company and Percy Kwong ("PK") entered into a Technology Advisor Compensation Agreement pursuant to which PK agreed to provide certain technical consulting services similar in nature to the services a Chief Technology Officer at a Nasdaq listed technology company of the same size as the Company would provide. In consideration for providing the services, PK will receive a quarterly base compensation of \$150,000 payable in shares of common stock of the Company (the "PK Shares"). The PK Shares will be paid on a quarterly basis at the beginning of each quarter, prorated for partial quarters. The number of PK Shares to be issued on a quarterly basis shall be determined by dividing \$150,000 (which is the quarterly pay for three months) by 85% of the Company's VWAP prior to issuance, which shall at no point be less than \$0.10 per share. once the Company's Stock is listed on Nasdaq or any other National Stock Exchange, retroactive to April 15, 2023, the Company shall pay the Advisor a quarterly fee of \$250,000 during the Term and any Additional Term.

Effective April 24, 2024, Angela Harris resigned as Chief Operating Officer of the Company. Ms. Harris's resignation was not the result of any disagreements with the Company's Board of Directors.

Effective April 24, 2024, Jared Pelski resigned as Vice President – Business Development of the Company. Mr. Pelski's resignation was not the result of any disagreements with the Company's Board of Directors.

Effective April 24, 2024, the Company's Board of Directors terminated the Employment Agreement with Timothy Lantz dated November 3, 2023; Employment Agreement with Jared Pelski dated January 17, 2024; and the Employment Agreement with Angela Harris dated January 26, 2024. The Employment Agreements with Mr. Lantz, Mr. Pelski, and Ms. Harris were canceled by mutual consent and none of the parties has a claim against any of the others.

On April 24, 2024, the Company and William Hisey entered into an Employment Agreement pursuant to which Mr. Hisey was retained as Interim Chief Executive Officer. William Hisey is not a relative of any director or executive officer of the Company and does not own more than 5% of the Company's outstanding common stock. Mr. Hisey will undertake the responsibilities of Interim CEO, starting April 25, 2024, without concurrent membership on the board but as a member of the Senior Management Team.

As previously disclosed, on April 5, 2024, the Company, entered into an Asset Purchase Agreement ("APA") with Wired4Health, Inc. ("Seller" or "W4H"), pertaining to certain technology assets, providing full-stack software development, database management, data integration, project management and cloud services resources. The assets being acquired include an agreement and amendments between W4H and Sentry Data Systems/Craneware, an agreement between W4H and Respec, Inc., agreements between W4H and all of its employees and contractors assigned to Sentry Data Systems/Craneware and Respec, Inc. customer accounts, Website and Internet Domain Name, Wired4Health.com and all of its content (the "Website"), and any other rights associated with the Website, including, without limitation, any intellectual property rights, all related domains, logos, customer lists and agreements, email lists, passwords, usernames and trade names, and all of the related social media accounts, if any, and any other associated rights, etc. (the "Assets").

At closing, in consideration of acquiring the Assets, the Company paid Seller \$2,200,000 through a combination of an amortizing secured promissory note in the principal amount of \$1,200,000 ("Secured Note") of the Company's Series B Convertible Preferred Stock (the "Preferred Stock"). The Preferred Stock Series B has an aggregate stated value of \$1,000,000, where the conversion price is equal to the lesser of \$1.00 per share each, on a fully diluted basis, or the volume-weighted average market price (VWAP) of the Company's common stock as traded on the OTC Markets for the most recent 30 days prior to deal closure (the "Conversion Price"). Conversion will include a 4.99% beneficial ownership limitation and a leak out agreement allowing daily sales to not exceed 25% of the total daily volume. In connection with the offering, the Company filed a Certificate of Designation to its Articles of Incorporation designating 1,000,000 shares of its preferred stock.

On May 29, 2024, the Company cancelled the issuance of 150,000 shares of Common Stock to PCG Advisory, Inc. and voided the Services Agreement dated March 22, 2024, with PCG Advisory, Inc.

On June 3, 2024, the Company entered into a binding letter of intent (the "Letter of Intent") with Flow Wave, LLC, a company formed in Florida ("FW") which has developed supercomputer servers ("Assets") pursuant to which the Company will acquire up to 50 fully developed supercomputer servers (the "Transaction"). Consummation of the Transaction shall be subject to the execution of a mutually satisfactory definitive agreement by the Company and FW (the "Definitive Agreement") as well as standard corporate governance measures. Pursuant to the Letter of Intent, the Company is to acquire the Assets. The Company will be obligated to issue FW promissory note in the principal amount of \$50 million payable by the Company to FW in six even monthly payments, bearing interest of five percent (5%) per annum accrued monthly (0.42% per month on the outstanding principal balance) with the payments commencing upon the Company successfully completing a minimum raise of \$20,000,000. The Company will pay six (6) months to make full cash payment (plus interest) to FW, post capital raise. In the event the Company fails to make full cash payment to FW within six months following the capital raise, the Definitive Agreement will be rendered null and void and the Company will return title and server equipment to FW in exchange for all historical payments made by the Company to FW. On June 5, 2024, the Company issued a press release announcing the Letter of Intent between FW and the Company.

On July 17, 2024 (the "Effective Date"), the Company entered into an equity financing agreement (the "Equity Financing Agreement") and a registration rights agreement (the "Registration Rights Agreement") with GHS Investments, LLC ("GHS"), pursuant to which GHS shall purchase from the Company, up to that number of shares of common stock of the Company (the "Shares") having an aggregate Purchase Price of \$20,000,000, subject to certain limitations and conditions set forth in the Equity

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Financing Agreement from time to time over the course of 24 months after an effective registration of the Shares with the Securities and Exchange Commission (the "SEC") pursuant to the Registration Rights Agreement, is declared effective by the SEC (the "Contract Period"). On May 13, 2025, the Company provided formal written notice to GHS Investments, LLC ("GHS") of its decision to terminate the Equity Financing Agreement (the "ELOC") dated July 17, 2024, between the Company and GHS. The termination notice was acknowledged and accepted by GHS. As of May 13, 2025, both the ELOC and the Registration Rights Agreement between the Company and GHS are considered terminated and of no further force or effect. The termination was made by mutual agreement, and neither party has any further obligations or liabilities to the other under either agreement.

On September 4, 2024, the Company's Board of Directors authorized the issuance of 9,900,000 shares of Common Stock to settle the outstanding debt of \$99,000 owed to our former Treasurer, COO, and Director, Mikhail Bukshpan.

Effective September 9, 2024, William Hisey vacated his position as Chief Financial Officer of the Company. Mr. Hisey's vacated without any conflicts with the Company's board of directors. Mr. Racius, the current Chief Operating Officer, Director, and Treasurer, was reappointed as the Company's Chief Financial Officer while confining his roles as Director and Treasurer.

On September 9, 2024, the Company entered into a Cancellation Agreement with Wired4Health, Inc. ("W4H"), a Florida corporation, mutually agreeing to terminate the Asset Purchase Agreement ("APA") dated April 5, 2024, between the two parties. The APA, originally executed on April 5, 2024, between Avant and Wired4Health, pertained to the acquisition of certain technology assets, including agreements with Sentry Data Systems/Craneware, Respec, Inc., and other intellectual property rights related to Wired4Health's business operations. In consideration for the acquisition, Avant had agreed to pay Wired4Health \$2,200,000, partially through a secured promissory note and preferred stock.

As of September 9, 2024, both parties agreed to cancel and nullify the original APA under the following terms:

1. Termination of the Original Agreement: The APA dated April 5, 2024, is terminated in its entirety. Any obligations under the Secured Promissory Note and related Security Agreement are rendered null and void;
2. Retention of Payments: Any payments already made by Avant in the ordinary course of business toward the promissory note are retained by Wired4Health, with the remaining balance of the promissory note deemed void and unenforceable;
3. Release of Claims: Both Avant and Wired4Health have mutually released and discharged each other from any claims, liabilities, or demands related to the APA. Neither party shall have any further obligations or claims against the other;
4. Voidance of Instruments: The Secured Promissory Note and any other instruments associated with the APA are void and have no further legal effect;
5. No Further Obligations: The parties have agreed that there are no further penalties, remedies, or obligations due to either party following the cancellation of the APA.

On October 30, 2024, the Company or "Avant") and Chris Winter entered into an Employment Agreement (the "Agreement") pursuant to which Mr. Winter was retained as Chief Operating Officer. Chris Winter is not a relative of any director or executive officer of the Company and does not own more than 5% of the Company's outstanding common stock. Mr. Winter will undertake the responsibilities of COO, started November 1, 2024, without concurrent membership on the Board but as a member of the Senior Management Team. In consideration for serving as COO, Mr. Winter will receive a quarterly RSA equal 100,000 shares of common stock (the "Quarterly RSA") for each calendar quarter beginning on November 1st, 2024 and continuing throughout the term of employment. Payment shall be made in shares of common stock of the Company ("Stock"). Due to the Start date being mid-Quarter, the shares will be prorated to 67,000 shares of the Company's Common Stock. The initial share issuance will be due at the signing by both Parties of this Employment Agreement. The Share Issuance will be at the beginning of each new Quarter. To the extent that any portion of the Quarterly RSA is paid in Stock, shares of Stock shall be fully earned and vested upon issuance. The number of shares of Stock to be issued in such case will be determined by dividing that portion of the Quarterly RSA payable in Stock by 85% of the Company's thirty-day Volume Weighted Average Price ("VWAP") of the Stock, for the thirty-day period immediately prior to the date of issuance. This represents a 15% discount to the relevant VWAP, which discount shall at no point be less than \$0.10 per share of Stock. In connection with the issuance of any Quarterly RSA (the "RSA Quarterly Issuance"), the Company shall pay a bonus to Mr. Winter in an amount equal to the estimated tax owed by Chris Winter in connection to the RSA Quarterly Issuance (including a grossed-up amount to reflect the tax impact of such bonus). Such bonus shall be payable within ten days of the issuance.

Effective November 6, 2024, Kenneth L. Waggoner was terminated from his position as Chief Executive Officer of the Company, following approval by the Board of Directors during their meeting. His departure was without any conflicts with the Board.

On November 7, 2024, Mr. Winter, the current Chief Operating Officer was reassigned to the role of the Company's CEO from his previous position as COO.

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On November 8, 2024, the Company entered into a Joint Venture and License Agreement (the "License Agreement") with Ainnova Tech Inc. ("AINN"), which became effective as of November 11, 2024 (the "Effective Date"). Under the License Agreement, Avant and AINN will form a new Nevada Corporation called "Ai-Nova Acquisition Corp" ("AAC") and contribute the proprietary rights to both North America (The United States and Canada) and Europe.

Ainnova Tech is an Artificial Intelligence company focused on healthcare that has developed software for early detection of diseases through retinal scans and an innovative device for automatic retinal imaging in an accessible way. Currently detecting Diabetic Retinopathy and other retinal diseases; where it maintains and supports the source codes of its proprietary technologies, including Vision AI ("Technology Portfolio"). AINN has developed a Health tech solution based on the Artificial Intelligence that is ready for commercialization, as well as certain derivative technologies, which will position AAC to further develop or license certain code sources in the United States, Canada and Europe. In addition to the Technology Portfolio, AINN will contribute the Vision AI technology, as well as all of the associated technology associated to Retina scanning, services and resources for the development of the Technology Portfolio, including licensing agreements to AAC.

AVAI will contribute all of the capital required by AAC's formation and operation for the next twelve (12) months, not to exceed \$20,000,000 USD in capital and its resources in exchange for the of common stock of AAC ("AAC Shares"). AVAI will use its best efforts and also assist in arranging additional funding, as needed, at no cost to AINN. The ownership of AAC shall be 50% Avant and 50% AINN (each a "Member" and together, the "Members").

The Distributions of profits from AAC will be made to the Members as follows: first, AINN to receive the balance sheet value of its business contributed to AAC; second, Avant to receive the capital it contributed to AAC; third, to AINN and Avant in accordance with their respective percentage ownership interests. AAC will be governed and operated pursuant to the terms of a limited liability company agreement. The parties agreed to expand the territories granted for the Technology Portfolio under the license to AAC to include the entire continental United States, Canada and Europe. AAC will issue 2,000,000 shares of common stock of AAC. AAC is strategically positioning its business and is seeking third parties to license, acquire, joint venture or enter such other strategic transaction with respect to the Technology Portfolio.

On November 12, 2024, the Company approved the issuance of 67,000 shares of Common Stock as compensation to Mr. Winter in compliance with the Employment Agreement dated October 30, 2024.

On November 12, 2024, the Company's Board of Directors authorized the issuance of 5,000,000 shares of Common Stock to settle the outstanding debt of \$50,000 owed to Jurgita Bizonaitė.

On November 13, 2024, the Company approved the issuance of 192,138 shares of Common Stock as compensation to Mr. Kerr in compliance with the Consulting Agreement dated July 1, 2024.

On November 20, 2024, the Company approved the issuance of 67,000 shares of Common Stock to Mr. Winter as compensation, in compliance with the Employment Agreement dated October 30, 2024, for cancellation of a \$22,164 payroll debt for the period from November 1, 2024 to December 31, 2024.

On December 18, 2024, the Company entered into a Securities Purchase Agreement and issued a Promissory Note (the "Note"), under which the Company has agreed to pay RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$179,400.00, along with any interest as specified in the Note, on or before October 30, 2025 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date, in accordance with the terms set forth in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. Any outstanding principal or interest not paid when due will bear Default Interest at a rate of 22% per annum from the due date until payment is made in full. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in lawful money of the United States of America. Payments will be made to such address as the Holder may designate in writing. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Securities Purchase Agreement dated December 18, 2024, under which this Note was originally issued.

On January 1, 2025, the Company entered into Debt Forgiveness Agreements with the following individuals: William Hisey, in the amount of \$5,869.86; Kenneth L. Waggoner, in the amount of \$161,739.13; Percy Kwong, in the amount of \$300,000; and Danny Rittman, in the amount of \$375,000. Pursuant to these agreements, each individual forgave the respective amounts previously owed to them by the Company.

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On January 27, 2025, the Company entered into a Securities Purchase Agreement and executed a Promissory Note (the "Note"), under which the Company has agreed to pay to RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$93,150, together with any interest as specified in the Note, on or before November 30, 2025 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the Securities Purchase Agreement dated the same date as this Note, under which the Note was originally issued.

On March 3, 2025, the Company approved the issuance of 100,000 shares of Common Stock to Mr. Winter as compensation, in compliance with the Employment Agreement dated October 30, 2024, for cancellation of a \$47,656 payroll debt for the period from January 1, 2025 to March 31, 2025.

On March 14, 2025, the Company entered into a Securities Purchase Agreement and executed a Promissory Note (the "Note"), under which the Company has agreed to pay to RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$93,725, together with any interest as specified in the Note, on or before January 15, 2026 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the Securities Purchase Agreement dated the same date as this Note, under which the Note was originally issued.

Note 10 – INCOME TAXES

The Company adopted the provisions of uncertain tax positions as addressed in ASC 740 "Income Taxes" ("ASC 740"). As a result of the implementation of ASC 740, the Company recognized no increase in the liability for unrecognized tax benefits. As of March 31, 2025, the Company had net operating loss carry forwards of approximately \$4,118,510 that may be available to reduce future years' taxable income in varying amounts through 2039. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The valuation allowance as of March 31, 2025, was approximately \$864,887. The net change in valuation allowance during the year ended March 31, 2025, was \$(417,907). In assessing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred income tax assets will not be realized.

The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on consideration of these items, management has determined that enough uncertainty exists relative to the realization of the deferred income tax asset balances to warrant the application of a full valuation allowance as of March 31, 2025. All tax years since inception remain open for examination by taxing authorities.

The provision for Federal income tax consists of the following:

For the years ended March 31, 2025 and 2024, the provision for Federal income tax consists of the following:

	March 31, 2025	March 31, 2024
Non-current deferred tax assets:		
Net operating loss carry forward	\$ (4,118,510)	\$ (2,976,395)
Total deferred tax assets	(864,887)	(625,043)
Valuation allowance	\$ 864,887	\$ 625,043
Net deferred tax assets	\$ -	\$ -

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The actual tax benefit at the expected rate of 21% differs from the expected tax benefit for the years ended March 31, 2025 and 2024, as follows:

	March 31, 2025	March 31, 2024
Computed "expected" tax expense (benefit)	(4,118,510)	(2,976,395)
Change in valuation allowance	(417,907)	(446,980)
Actual tax expense (benefit)	-	-

The related deferred tax benefit on the above unutilized tax losses has a full valuation allowance not recognized against it as there is no certainty of its realization. Management has evaluated tax positions in accordance with ASC 740 and has not identified any significant tax positions, other than those disclosed.

Note 11 – SUBSEQUENT EVENTS

In accordance with ASC 855, "Subsequent Events", the Company has analyzed its operations subsequent to March 31, 2025, through the date these financial statements were issued, and has determined that the followings represent material subsequent events to disclose in these financial statements:

On May 13, 2025, the Company filed a withdrawal request for its previously filed Form S-1 Registration Statement, along with all exhibits and amendments thereto, originally filed with the Securities and Exchange Commission on February 28, 2025, and Amendment #1 filed on April 11, 2025. The Form S-1 had been submitted in connection with the Equity Purchase Agreement entered into with GHS Investments LLC dated July 17, 2024. The withdrawal of the S-1 was based on changes in the Company's strategic and business considerations, and there were no significant financial impacts resulting from this withdrawal.

On May 13, 2025 (the "Effective Date"), the Company provided formal written notice to GHS of its decision to terminate the Equity Financing Agreement (the "ELOC") dated July 17, 2024, between the Company and GHS. The termination notice was acknowledged and accepted by GHS. As of the Effective Date, both the ELOC and the related Registration Rights Agreement between the Company and GHS are considered terminated and of no further force or effect. The termination was made by mutual agreement, and neither party has any further obligations or liabilities to the other under either agreement. The Company's decision to terminate the ELOC was made after careful evaluation of current market conditions and its strategic direction. The Company determined that the terms of the ELOC, including the existing minimum floor price, no longer align with its revised business objectives and shareholder interests. In addition, the Company withdrew its currently pending Form S-1 registration statement and pursue a revised equity financing structure with improved terms, including a higher minimum floor price of \$2 per share. This new structure will be designed to better reflect prevailing market conditions, enhance compliance with applicable regulations, and support transparent corporate governance. The termination is being made pursuant to Section 9.4 of the Registration Rights Agreement related to the ELOC, which permits termination by mutual consent or as otherwise permitted.

On June 30, 2025 (the "Effective Date"), the Company entered into a Securities Purchase Agreement (the "SPA") and executed a Promissory Note (the "Note"), under which the Company has agreed to pay to Boot Capital LLC, a Delaware limited liability company, or its registered assigns (the "Holder"), the sum of \$115,000 together with any interest as specified in the Note, on or before April 30, 2026 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the SPA dated the same date as this Note, under which the Note was originally issued.

In a separate transaction also dated June 30, 2025, the Company entered into another Securities Purchase Agreement (the "SPA") and issued another Promissory Note (the "Note"), under which the Company has agreed to pay to Vanquish Funding Group Inc., a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$180,550 together with any interest as specified in the Note, on or before April 30, 2026 (the "Maturity Date 2"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the SPA dated the same date as this Note, under which the Note was originally issued.

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Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.

None.

Item 9A. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

Our Principal Executive Officer and Principal Financial Officer conducted an evaluation of the effectiveness of our disclosure controls and procedures as defined in Rules 13a-15(c) and 15d-15(c) under the Securities Exchange Act of 1934 (the "Exchange Act"). Based on this evaluation, our Principal Executive Officer and Principal Financial Officer concluded that in light of the material weaknesses described below, our disclosure controls and procedures were not effective as of March 31, 2025. See material weaknesses discussed below in Management's Annual Report on Internal Control over Financial Reporting.

Management's Report on Internal Control over Financial Reporting

Management is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Exchange Act Rule 13a-15(f)). The Company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Under the supervision and with the participation of management, including the Chief Executive Officer and Chief Financial Officer, the Company conducted an evaluation of the effectiveness of the Company's internal control over financial reporting as of March 31, 2025, using the criteria established in "Internal Control - Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO").

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis. In its assessment of the effectiveness of internal control over financial reporting as of March 31, 2025, the Company determined that there were control deficiencies that constituted material weaknesses, as described below.

- We do not have an Audit Committee - While not being legally obligated to have an audit committee, it is the management's view that such a committee, including a financial expert member, is an utmost important entity level control over the Company's financial statement. Currently the Board of Directors acts in the capacity of the Audit Committee and does not include a member that is considered to be independent of management to provide the necessary oversight over management's activities.
- We did not maintain appropriate cash controls - As of March 31, 2025, the Company has not maintained sufficient internal controls over financial reporting for cash, including failure to segregate cash handling and accounting functions, and did not require dual signatures on the Company's bank accounts. Alternatively, the effects of poor cash controls were mitigated by the fact that the Company had limited transactions in its bank accounts.
- We did not implement appropriate information technology controls - As at March 31, 2025, the Company retains copies of all financial data and material agreements; however, there is no formal procedure or evidence of normal backup of the Company's data or off-site storage of data in the event of theft, misplacement, or loss due to unmitigated factors.

Accordingly, the Company concluded that these control deficiencies resulted in a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis by the company's internal controls.

As a result of the material weaknesses described above, management has concluded that the Company did not maintain effective internal control over financial reporting as of March 31, 2025, based on criteria established in Internal Control- Integrated Framework issued by COSO.

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Changes in Internal Controls over Financial Reporting

There was no change in the Company's internal control over financial reporting during the period covered by this report that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

Item 9B. Other Information.

None of our directors or executive officers adopted or terminated a Rule 10b5-1 trading arrangement or adopted or terminated a non-Rule 10b5-1 trading arrangement (as defined in Item 408(c) of Regulation S-K) during the year ended March 31, 2025.

Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections.

Not applicable.

PART III

Item 10. Directors, Executive Officers, Promoters and Control Persons of the Company.

DIRECTORS AND EXECUTIVE OFFICERS

The name, age and titles of our executive officers and directors are as follows:

Name and Address of Executive Officer and/or Director	Age	Position
Ivan Lunegov	40	President & Director
Vitalis Raciuss	43	Chief Financial Officer, Director & Treasurer
Chris Winter	62	Chief Executive Officer
Natalija Tunevic	66	Secretary

Ivan Lunegov, President and Director

Ivan Lunegov has graduated from Baikal State University and has a Master degree in Management. Since 2009 to 2012 he completed a PhD program in Economics at the same University. In 2010, Mr. Lunegov founded Center of Innovation Consulting, LLC, an advisory company for small and medium sized business. Mr. Lunegov was granted twice by DAAD (The German Academic Exchange Service) as the senior research fellow in the field of sustainable economics and investments at University of Stuttgart (2013) and SRH University Heidelberg (2015). He also was a part of research team in The Mercedes-Benz Group AG (Stuttgart, Germany) and Robert Bosch GmbH (Stuttgart/Heidelberg, Germany). Since 2014 to 2016, he was a CEO of Panoply Group Corp., a US corporation with executive offices in Stuttgart, Germany, a consulting service company for tech startups. Since 2016 to 2020, Mr. Lunegov was a CEO of Agency of Investments and Business Financing "Money for Business", LLC, an investment fund for pre-seed and seed stages tech startups. Since 2020, he has been working as independent startup advisor and venture partner.

Vitalis Raciuss, Treasurer, Director, Principal Financial and Accounting Officer

Vitalis Raciuss serves on our Board of Directors and as an executive officer. Mr. Raciuss has more than 5 years of entrepreneurial experience. Mr. Raciuss has been engaged in the management several private companies. Mr. Raciuss holds an economic degree from the Kazimieras Simonavicius University. We believe that Mr. Raciuss is qualified to serve on our Board of Directors due to his considerable business management background.

Chris Winter, Chief Executive Officer

Chris Winter serves as our Chief Executive Officer. From 2004 until February 2024, he held the position of CEO and President of Innovative Holdings Alliance, Inc. (IHAI). He resigned from this role to focus more on consulting opportunities and has continued with Innovative Holdings as a consultant. In early October 2024, Mr. Winter began collaborating with Mike McLaren to facilitate the acquisition of a NASDAQ-listed company, SGBX, for a reverse merger with his Oil and Gas business.

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He remains actively involved in exploring new business opportunities to further expand the company's growth. In November 2024, Mr. Winter was appointed to replace the existing officers and directors of Maverick Energy Group, Ltd. (MKGP). During his interim tenure, he successfully restored the company to Pink Current Information status by addressing overdue financial and disclosure filings and bringing the company into Good Standing with the State of Nevada.

Natalija Tunevic, Secretary

From November 6, 2017 to November 9, 2022, Natalija Tunevic has acted as our President, Treasurer, Secretary and Director. From 2006 to 2016, Ms. Tunevic was developing her experience in cooking industry and organizing masterclasses while also being a Senior Social Worker of Republic of Lithuania. Natalija Tunevic continues to hold the position of Secretary of the Company.

Family Relationships

There are no family relationships among our directors and executive officers. There is no arrangement or understanding between or among our executive officers and directors pursuant to which any director or officer was or is to be selected as a director or officer. None of our directors or executive officers have had direct or indirect material interest in any transaction or proposed transaction, in which the Company was or is a proposed participant, exceeding \$120,000.

Involvement in Certain Legal Proceedings

To our knowledge, during the last ten years, none of our directors and executive officers has:

- Had a bankruptcy petition filed by or against any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time.
- Been convicted in a criminal proceeding or been subject to a pending criminal proceeding, excluding traffic violations and other minor offenses.
- Been subject to any order, judgment or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting his involvement in any type of business, securities or banking activities.
- Been found by a court of competent jurisdiction (in a civil action), the SEC, or the Commodities Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended or vacated.
- Been the subject to, or a party to, any sanction or order, not subsequently reverse, suspended or vacated, of any self-regulatory organization, any registered entity, or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

AUDIT COMMITTEE

We do not have an audit committee financial expert. We do not have an audit committee financial expert because we believe the cost related to retaining a financial expert at this time is prohibitive. Further, because we have no operations, at the present time, we believe the services of a financial expert are not warranted.

Agreements with Officers and Directors

On November 21, 2023, the Company executed Amendments to Compensation Agreements effective as of December 1, 2023. Pursuant to these amendments, Ivan Lunegov, Vitalis Raciuss and Natalija Tunevic will receive annual base compensation amounts of \$400,000, \$200,000 and \$50,000 respectively.

On April 24, 2024, the Company and William Hisey entered into an Employment Agreement pursuant to which Mr. Hisey was retained as Interim Chief Executive Officer. William Hisey is not a relative of any director or executive officer of the Company and does not own more than 5% of the Company's outstanding common stock. Mr. Hisey will undertake the responsibilities of Interim CEO, starting April 25, 2024, without concurrent membership on the board but as a member of the Senior Management Team.

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Delinquent Section 16(a) Reports

Section 16(a) of the Exchange Act requires the Company's executive officers, directors, and persons who beneficially own more than ten percent of a registered class of the Company's equity securities, to file with the SEC initial reports of ownership and reports of changes in ownership of the Company's common stock. Such officers, directors, and persons are required by SEC regulation to furnish the Company with copies of all Section 16(a) forms that they file with the SEC. As the Company does not file reports pursuant to Section 12 of the Exchange Act, this section is not applicable to the Company.

Code of Ethics, Inside Trading and Corporate communication Policy

We have adopted a Code of Ethics, Inside Trading and Corporate communication Policies that applies to all officers, directors and employees. The Company will provide to any person without charge a copy of such code of ethics, Inside Trading and Corporate communication Policies upon written request to the Company at its registered offices.

Item 11. Executive Compensation.

The following tables set forth certain information about compensation paid, earned or accrued for services by our Executive Officers for the years ended March 31, 2025 and 2024:

Summary Compensation Table

Name and Principal Position	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	All Other Compensation (\$)	All Other Compensation (\$)	Total (\$)
Natalija Tunevic Secretary	March 31, 2025	50,000	-0-	-0-	-0-	-0-	-0-	-0-	50,000
	March 31, 2024	39,667	-0-	-0-	-0-	-0-	-0-	-0-	39,667
Ivan Lunegov President and Director	March 31, 2025	400,000	-0-	-0-	-0-	-0-	-0-	-0-	400,000
	March 31, 2024	253,333	-0-	-0-	-0-	-0-	-0-	-0-	253,333
Vitalis Raciuss Treasurer, Director, Chief Financial and Accounting Officer	March 31, 2025	200,000	-0-	-0-	-0-	-0-	-0-	-0-	200,000
	March 31, 2024	102,667	-0-	-0-	-0-	-0-	-0-	-0-	102,667
Danny Rittman, Former CISO	March 31, 2025	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
	March 31, 2024	206,818	-0-	-0-	-0-	-0-	-0-	-0-	206,818
Chris Winter, Chief Executive Officer	March 31, 2025	69,820	-0-	-0-	-0-	-0-	-0-	-0-	69,820
	March 31, 2024	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
William Hisey, Former Interim CEO	March 31, 2025	12,000	-0-	-0-	-0-	-0-	-0-	-0-	12,000
	March 31, 2024	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Paul Averill, Former Chief Operating Officer	March 31, 2025	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
	March 31, 2024	250,000	-0-	-0-	-0-	-0-	-0-	-0-	250,000
Percy Kwong, Former Technology Advisor	March 31, 2025	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
	March 31, 2024	550,000	-0-	-0-	-0-	-0-	-0-	-0-	550,000

Ms. Tunevic currently devotes all of her time to manage the affairs of the Company. She has agreed to work with no remuneration until such time as the Company receives sufficient revenues necessary to provide management salaries. At this time, we cannot accurately estimate when sufficient revenues will occur to implement this compensation, or what the amount of the compensation will be.

The compensation discussed herein addresses all compensation awarded to, earned by, or paid to our named executive officer.

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There are no other stock option plans, retirement, pension, or profit-sharing plans for the benefit of our officers and directors other than as described herein. There are no annuity, pension or retirement benefits proposed to be paid to the officer or director or employees in the event of retirement at normal retirement date pursuant to any presently existing plan provided or contributed to by the Company or any of its subsidiaries, if any.

Outstanding Equity Awards at Fiscal Year-End

As of March 31, 2025, no new warrants were awarded to the executives

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.

The following table sets forth certain information as of June 30, 2025, concerning the number of shares of common stock beneficially owned by: (i) each person (including any group) known to us to own more than five percent (5%) of any class of our voting securities, (ii) our director, and or (iii) our officer. Unless otherwise indicated, the stockholder listed possesses sole voting and investment power with respect to the shares shown.

Title of Class	Name and Beneficial Owner	Amount and Nature of Beneficial Ownership	Percentage
Common Stock	Mikhail Bukshpan	9,900,000	7.207%
Common Stock	Ivan Lunegov	9,904,994	7.211%
Preferred Stock	Natalija Tunevic	6,000,000	47% ^(*)
Preferred Stock	Vitalis Racius	5,300,000	53% ^(*)
Preferred Stock Series A	ALTHA LLC	3,050	4.99% ^(***)

The percent of class is based on 137,511,233 shares of common stock, 11,300,000 of preferred stock and 3,050 of series A preferred stock issued and outstanding as of the date of this annual report

^(*) Voting right 5 to 1.

^(**) agreed to a lock-up period of nine (9) months from April 2023

^(***) Voting on an as converted basis, subject to 4.99% Blocker of beneficial ownership

No Director, executive officer, affiliate or any owner of record or beneficial owner of more than 5% of any class of voting securities of the Company is a party adversary to the Company or has a material interest adverse to the Company.

Item 13. Certain Relationships and Related Transactions.

There are no promoters of the company, and have been none, as defined in Item 404(c)(1)(i) of Regulation S-K, other than the Company's directors and officers.

During the year ended March 31, 2025, we had not entered into any transactions with our sole officer or director, or persons nominated for these positions, beneficial owners of 5% or more of our common stock, or family members of these persons wherein the amount involved in the transaction or a series of similar transactions exceeded the lesser of \$120,000 or 1% of the average of our total assets for the last three fiscal years.

As of March 31, 2025, our directors and officers had loaned \$512,075 to the Company to provide working capital for its business operations.

Procedures for Approval of Related Party Transactions

Our Board of Directors is in charged with reviewing and approving all potential related party transactions. All such related party transactions must then be reported under applicable SEC rules. We have not adopted other procedures for review, or standards for approval, of such transactions, but instead review them on a case-by-case basis.

Director Independence

The Company has no outside directors as of March 31, 2025.

Item 14. Principal Accountant Fees and Services.

The following table sets forth the fees billed to our company for the years ended March 31, 2025 and 2024 for professional services rendered by DylanFloyd Accounting & Consulting, our principal independent accountants:

Fees	March 31, 2025	March 31, 2024
Audit Fees	\$ 26,000	\$ 19,000
Audit Related Fees	-	-
Tax Fees	-	-
Other Fees	-	-
Total Fees	\$ 26,000	\$ 19,000

PART IV

Item 15. Exhibits and Financial Statement Schedules.

The following exhibits are included as part of this report by reference:

- 19 [INSIDER TRADING POLICY](#)
- 31.1 [Certification of Chief Executive Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14\(a\) or 15d-14\(a\).](#)
- 31.2 [Certification of Chief Financial Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14\(a\) or 15d-14\(a\).](#)
- 32.1 [Certifications of Chief Executive Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14\(b\) or 15d-14\(b\) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002.](#)
- 32.2 [Certifications of Chief Financial Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14\(b\) or 15d-14\(b\) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002.](#)

Item 16. Form 10-K Summary.

None.

SIGNATURES

In accordance with the requirements of the Securities Act of 1933, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

AVANT TECHNOLOGIES INC.

Dated: July 8, 2025

By: /s/ Vitalis Racius
Name: Vitalis Racius
Title: Chief Financial Officer, Director & Treasurer

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities indicated.

Signature	Title	Date
/s/ Natalija Tunevic Natalija Tunevic	Secretary	July 8, 2025
/s/ Ivan Lunegov Ivan Lunegov	President & Director	July 8, 2025
/s/ Vitalis Racius Vitalis Racius	Chief Financial Officer, Director & Treasurer	July 8, 2025
/s/ Chris Winter Chris Winter	Chief Executive Officer	July 8, 2025

INSIDER TRADING POLICY

1. PURPOSE

This Insider Trading Policy (this “Policy”) sets forth the standards for directors, officers, employees, and designated consultants of **Avant Technologies Inc. (symbol AVAI)** (the “Company”) regarding transactions in the Company's securities and the securities of other companies.

The purpose of this Policy is to:

- Prevent insider trading, which is illegal and unethical, and can result in severe penalties for individuals and the Company.
- Ensure compliance with federal and state securities laws, including the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and rules promulgated thereunder, such as Rule 10b-5.
- Maintain the Company's reputation for integrity and high ethical standards.
- Assist Covered Persons (as defined below) in avoiding even the appearance of improper conduct.

2. APPLICABILITY

This Policy applies to all:

- **Directors** of the Company.
- **Officers** of the Company, as defined under Section 16 of the Exchange Act (typically, the President, Principal Financial Officer, Principal Accounting Officer (or controller), any Vice President in charge of a principal business unit, division or function, and any other officer who performs a policy-making function, or any other person who performs similar policy-making functions for the issuer).
- **Employees** of the Company and its subsidiaries.
- **Designated Consultants** and contractors who have access to Material Nonpublic Information (as defined below) about the Company.
- **Family Members** of any of the above individuals. For purposes of this Policy, “Family Members” include any person living in such individual’s household (including a spouse, minor children, and relatives by blood or marriage) and any person who does not live in such individual’s household but whose transactions in Company securities are directed by such individual or are subject to such individual’s influence or control (such as adult children or parents).
- **Entities Controlled by Covered Persons:** Any corporation, partnership, trust, or other entity through which a Covered Person or their Family Members have a pecuniary interest in the Company's securities.

Collectively, the individuals and entities listed above are referred to as “Covered Persons.”

3. DEFINITIONS

a. **Company Securities:** Includes the Company's common stock, preferred stock, options to purchase common stock, restricted stock units, performance stock units, warrants, convertible debentures, and any other debt or equity securities issued by the Company, as well as derivative securities (e.g., puts, calls) related to the Company's securities, whether or not issued by the Company.

b. Material Information: Information is “material” if there is a substantial likelihood that a reasonable investor would consider it important in making an investment decision regarding the purchase or sale of the Company's securities. Information is also material if it is reasonably likely to have a significant effect on the market price of the Company's securities. Both positive and negative information can be material.

Examples of information that is often considered material include (but are not limited to):

- Financial results or projections, especially changes from prior guidance.
- Major corporate transactions (e.g., mergers, acquisitions, dispositions, joint ventures).
- Significant new products, discoveries, or services; major product defects or recalls.
- Changes in dividend policy or declarations of stock splits or repurchases.
- Significant changes in senior management or the Board of Directors.
- Major litigation developments, government investigations, or regulatory actions.
- Significant cybersecurity incidents or breaches.
- Changes in accounting methods or auditing issues.
- Significant financing transactions or changes in capital structure.
- Gain or loss of a significant contract or customer.

c. Nonpublic Information: Information is “nonpublic” if it has not been disseminated broadly to the marketplace. Information is considered public only after it has been released broadly to the general public through appropriate channels (e.g., a press release, an SEC filing like a Form 10-K, 10-Q, 8-K) and a sufficient period of time has elapsed for the market to absorb and evaluate the information. As a general rule, information is not considered “public” until the **open of trading on the third trading day** after its broad public release.

4. THE POLICY - PROHIBITED ACTIVITIES

No Covered Person who is aware of Material Nonpublic Information concerning the Company may, directly or indirectly through Family Members or Controlled Entities, engage in any of the following activities:

- Trading in Company Securities:** Purchase or sell any Company Securities (including exercising stock options or other equity awards that involve a sale of Company Securities).
- Tippling:** Disclose Material Nonpublic Information to any other person (including Family Members or friends), unless such disclosure is required in the course of the Company's business and such other person has agreed to maintain the confidentiality of the information. This includes “recommending” or “suggesting” that anyone buy or sell Company Securities.
- Trading in Securities of Other Companies (“Shadow Trading”):** Purchase or sell the securities of another public company (e.g., a customer, supplier, partner, or significant competitor of the Company) if the Covered Person is aware of Material Nonpublic Information about that other company that was obtained in the course of their employment or service with the Company.
- Hedging and Speculative Transactions:** Engage in any transaction designed to hedge or offset any decrease in the market value of the Company's securities, including:
 - Short sales of Company Securities.
 - Purchases or sales of puts, calls, or other derivative securities relating to the Company's securities (other than stock options granted by the Company, and only to the extent explicitly permitted by this Policy).
 - Equity swaps, collars, or other similar hedging transactions.

e. **Pledging Company Securities:** Pledge Company Securities as collateral for a loan, including holding Company Securities in a margin account. This prohibition extends to Family Members and Controlled Entities.

5. BLACKOUT PERIODS AND PRE-CLEARANCE PROCEDURES

To prevent even the appearance of improper trading and to facilitate compliance with this Policy, the Company imposes specific trading restrictions during certain periods.

a. Quarterly Blackout Periods:

- All **directors, officers, and certain designated employees** (“Designated Insiders”) are prohibited from trading in Company Securities during quarterly blackout periods.
A quarterly blackout period begins at the close of trading on the 15th calendar day of the third month of each fiscal quarter (i.e., **June 15, September 15, December 15, and March 15**) and ends
- at the open of trading on the third trading day following the Company's public announcement of its quarterly or annual financial results.
- Designated Insiders will be notified by the Compliance Officer (as defined below) of their inclusion in this group.

b. Event-Specific Blackout Periods:

- From time to time, the Company may impose special “event-specific” blackout periods during which certain or all Covered Persons are prohibited from trading in Company Securities due to the existence of Material Nonpublic Information (e.g., pending merger negotiations, significant product announcements).
- The Compliance Officer will notify the affected Covered Persons of the commencement and termination of any event-specific blackout period.
- No Covered Person who is aware of an event-specific blackout should disclose the existence of such a blackout period to anyone else.

c. Pre-Clearance for Directors, Officers, and Designated Insiders:

- All **directors, officers, and Designated Insiders** must obtain **pre-clearance** from the Compliance Officer (or their designee) prior to commencing any transaction in Company Securities, at any time, even outside of blackout periods.
A request for pre-clearance must be submitted at least **two business days** in advance of the
- proposed transaction. The Compliance Officer will generally respond to such requests within **two business days**.
Pre-clearance for a proposed transaction will be valid for a period of **three business days**, unless
- revoked sooner. If the transaction is not completed within this period, a new pre-clearance request must be submitted.
- Pre-clearance does not provide a safe harbor if the individual is in possession of Material Nonpublic Information

6. EXERCISE OF STOCK OPTIONS AND OTHER EQUITY AWARDS

a. **Cashless Exercises or Sale of Shares Acquired Upon Exercise:** The cashless exercise of stock options or the sale of shares acquired upon the exercise of stock options or vesting of restricted stock units (e.g., through a “cashless” or “net” exercise where shares are sold to cover the exercise price and/or tax withholding obligations) **are considered “sales”** under this Policy and are subject to all trading restrictions, including blackout periods and pre-clearance.

- Net Exercise for Tax Withholding:** The withholding of shares by the Company to satisfy tax withholding requirements upon the vesting of any restricted stock, performance share units, or the exercise of any stock option **is generally exempt** from the prohibitions of this Policy, provided no cash is paid by the Covered Person and the transaction is for tax purposes only.
- b.
- c. **Bona Fide Gifts:** Bona fide gifts of Company Securities are generally permitted unless the donor is in possession of Material Nonpublic Information or the gift occurs during a blackout period. Directors, officers, and Designated Insiders must pre-clear gifts with the Compliance Officer.

7. RULE 10B5-1 TRADING PLANS

The Company permits Covered Persons to establish Rule 10b5-1 trading plans (“10b5-1 Plans”) in accordance with Rule 10b5-1(c)(1) under the Exchange Act. A properly established 10b5-1 Plan can provide an affirmative defense to insider trading liability.

a. Requirements for 10b5-1 Plans:

- Must be entered into when the Covered Person is **not aware of any Material Nonpublic Information**.
- Must be entered into in **good faith** and not as part of a plan or scheme to evade insider trading prohibitions.
- Must specify the amount, price, and date of transactions, or include a written formula or algorithm for determining them, or delegate discretion over these matters to an independent third party.
- **No influence:** The Covered Person must not exercise any subsequent influence over how, when, or whether to effect purchases or sales under the plan.
- **Cooling-Off Periods:** Any new or modified 10b5-1 Plan for directors and officers (as defined under Section 16 of the Exchange Act) will be subject to a mandatory cooling-off period as required by SEC rules. As of the date of this Policy, this period is:
 - For directors and officers: The later of (i) 90 days after the adoption or modification of the plan, or (ii) two business days following the Company's filing of a Form 10-Q or Form 10-K (or, for a FPI, Form 20-F) for the fiscal quarter in which the plan was adopted or modified.
 - For persons other than directors and officers: 30 days after the adoption or modification of the plan.
- **Limitation on Plans:** Directors and officers (as defined under Section 16 of the Exchange Act) are generally prohibited from having more than one single-trade 10b5-1 Plan in effect at any time.

b. **Pre-Approval of Plans:** All 10b5-1 Plans must be pre-approved by the Compliance Officer before they become effective.

c. **Amendments/Terminations:** Any amendment or termination of a 10b5-1 Plan must also be pre-approved by the Compliance Officer and is subject to the same cooling-off periods and good faith requirements as a new plan.

8. INDIVIDUAL RESPONSIBILITY

Every Covered Person has an individual responsibility to comply with this Policy and with insider trading laws. You may, from time to time, have to forgo a proposed transaction in the Company's securities even if you planned to make the transaction or believe it is justifiable for independent reasons. The prohibitions apply regardless of your reason for trading.

9. CONFIDENTIALITY

All Material Nonpublic Information must be kept strictly confidential. Covered Persons should not discuss nonpublic information about the Company with anyone outside the Company, or with other Company employees who do not have a legitimate business need to know the information.

10. INQUIRIES FROM OUTSIDERS

Inquiries from securities analysts, institutional investors, the media, or other outsiders regarding the Company should be referred to the Chief Executive Officer, Chief Financial Officer, or other designated spokesperson of the Company. Covered Persons should not comment on or respond to such inquiries, unless specifically authorized to do so.

11. PENALTIES FOR NON-COMPLIANCE

Violations of insider trading laws can result in severe civil and criminal penalties for individuals and the Company, including:

a. For Individuals:

- Imprisonment for up to 20 years.
- Criminal fines of up to \$5,000,000.
- Civil fines of up to three times the profit gained or loss avoided.
- Disgorgement of ill-gotten gains.
- Bar from serving as an officer or director of a public company.

b. For the Company and its Supervisors:

- Civil fines of up to three times the profit gained or loss avoided by the insider.
- Criminal fines of up to \$25,000,000.
- Reputational damage and loss of investor confidence.

In addition, violations of this Policy may result in disciplinary action by the Company, up to and including termination of employment or service, regardless of whether a legal violation has occurred.

12. ADMINISTRATION AND COMPLIANCE OFFICER

The Chief Financial Officer of the Company (the “Compliance Officer”) is responsible for the administration of this Policy. The Compliance Officer will handle all requests for pre-clearance and address any questions regarding this Policy. The Company may from time to time revise this Policy. Any revisions will be communicated to Covered Persons.

13. CERTIFICATION AND ACKNOWLEDGEMENT

All Covered Persons must certify annually that they have read, understand, and will comply with this Policy. New employees, consultants, and directors shall be required to sign an acknowledgment upon commencement of their service with the Company.

The following positions are hereby designated “Senior Officer” positions for purposes of the Policy on participating in the market for the Company’s stock during the blackout periods and for the requirements of pre-clearance and notification of all trades:

All Named Executive Officers

All Executive Vice Presidents
Chief Accounting Officer
Director of Internal Audit
Corporate Secretary
Assistant Corporate Secretary
Executive Assistants

Other officers of the Company may also be designated as Senior Officers by the Compliance Officer from time to time, based on their access to material nonpublic information

All Employees that work in Accounting, Audit, Corporate Planning, Marketing, and Treasury are designated employees for purposes of the Policy on participating in the market for the Company's stock during the blackout periods and for the requirements of pre-clearance and notification of all trades and gifts.

AVANT TECHNOLOGIES INC.

TRADING POLICY AND CONFIDENTIALITY OF INFORMATION

ACKNOWLEDGMENT FORM

Certification of Compliance with Insider Trading Policy

I hereby certify that:

I have read and fully understand the **Insider Trading Policy and Confidentiality of Information**, dated [DD/MM/YYYY], including the provisions related to blackout periods, pre-clearance procedures, and trade notification requirements (collectively referred to as the "Insider Trading Policy"). I acknowledge that the General Counsel and Chief Financial Officer are available to address any questions I may have concerning the Policy.

I agree to comply with the terms and conditions of the Insider Trading Policy for the duration of the period during which I am subject to its provisions.

Signature: _____

Date: _____

Printed Name: _____

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002**

I, Chris Winter, certify that:

1. I have reviewed this annual report on Form 10-K of Avant Technologies 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. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant) and 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 our 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 registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal controls 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 controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial data 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 controls over financial reporting.

Date: July 8, 2025

/s/ Chris Winter

Chris Winter

Chief Executive Officer

**CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002**

I, Vitalis Racijs, certify that:

1. I have reviewed this annual report on Form 10-K of Avant Technologies 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. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant) and 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 our 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 registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal controls 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 controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial data 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 controls over financial reporting.

Date: July 8, 2025

/s/ Vitalis Racijs

Vitalis Racijs,

Chief Financial Officer, Treasurer & Director

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

In connection with the annual report of Avant Technologies Inc. (the “Company”) on Form 10-K for the period ended March 31, 2025 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Chris Winter, certify, pursuant to 18 U.S.C. section 906 of the Sarbanes-Oxley Act of 2002, that:

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

Date: July 8, 2025

/s/ Chris Winter

Chris Winter,
Chief Executive Officer

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

In connection with the annual report of Avant Technologies Inc. (the “Company”) on Form 10-K for the period ended March 31, 2025 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Vitalis Racijs, certify, pursuant to 18 U.S.C. section 906 of the Sarbanes-Oxley Act of 2002, that:

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

Date: July 8, 2025

/s/ Vitalis Racijs

Vitalis Racijs,
Chief Financial Officer, Director & Treasurer

Cover - USD (\$)

12 Months Ended
Mar. 31, 2025

Jul. 07, 2025

[Cover \[Abstract\]](#)

Document Type	10-K	
Amendment Flag	false	
Document Annual Report	true	
Document Transition Report	false	
Document Period End Date	Mar. 31, 2025	
Document Fiscal Period Focus	FY	
Document Fiscal Year Focus	2025	
Current Fiscal Year	--03-31	
File Number	333-225433	
Registrant Name	AVANT TECHNOLOGIES INC.	
Entity Central Index Key	0001740797	
Tax Identification Number	38-4053064	
Incorporation State	NV	
Address Line1	5348 Vegas Drive	
Address City	Las Vegas	
Address State	NV	
Address Postal Zip Code	89108	
City Area Code	866	
Local Phone Number	533-0065	
WellKnownSeasonedIssuer	No	
Voluntary Filers	No	
CurrentReportingStatus	Yes	
Entity Interactive Data Current	No	
Filer Category	Non-accelerated Filer	
Small Business	true	
EmergingGrowthCompany	false	
Shell Company	false	
Public Float	\$ 65,934,486	
Common Stock Shares Outstanding		137,511,233
Contact Personnel Email Address	info@avanttechnologies.com	
AuditorAttestationFlag	false	
Document Fin Stmt Error Correction Flag	false	
Auditor Firm Id	6235	
Auditor Name	Dylan Floyd Accounting & Consulting	
Auditor Location	Newhall, California	

Consolidated Balance Sheets
- USD (\$)

	Mar. 31, 2025	Mar. 31, 2024
<u>Current Assets</u>		
<u>Cash and Cash Equivalents</u>	\$ 81,053	\$ 281
<u>Prepaid Expenses</u>	12,080	115,685
<u>Prepaid Rent</u>		116
<u>Total Current Assets</u>	93,133	116,082
<u>Intangible Assets, Net (Note 5)</u>	131,612	205,932
<u>TOTAL ASSETS</u>	224,745	322,014
<u>Current Liabilities</u>		
<u>Accounts Payable</u>	885,267	1,081,803
<u>Loan from Related Parties (Note 6)</u>	512,075	406,777
<u>Convertible Notes Payable (Note 7)</u>	391,275	201,000
<u>Notes payable - Related Party</u>		99,000
<u>Total Current Liabilities</u>	1,788,617	1,788,580
<u>Total Liabilities</u>	1,788,617	1,788,580
<u>Stockholders' Deficit</u>		
<u>Preferred stock, \$0.001 par value, 20,000,000 shares authorized; 11,300,000 and 10,000,000 common shares issued and outstanding respectively</u>	11,300	10,000
<u>Preferred stock Series A, \$0.001 par value, 5,000 shares authorized; 3,050 and 3,050 shares issued and outstanding, respectively</u>	15,250	15,250
<u>Common stock, \$0.001 par value, 500,000,000 shares authorized; 137,363,513 and 117,167,906 common shares issued and outstanding respectively</u>	137,364	117,168
<u>Additional Paid in Capital</u>	2,390,724	1,367,411
<u>Accumulated Deficit</u>	(4,118,510)	(2,976,395)
<u>Total Stockholders' Deficit</u>	(1,563,872)	(1,466,566)
<u>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</u>	\$ 224,745	\$ 322,014

Consolidated Balance Sheets
(Parenthetical) - \$ / shares

Mar. 31, 2025 Mar. 31, 2024

Statement of Financial Position [Abstract]

<u>Preferred Stock, Par or Stated Value Per Share</u>		\$ 0.001
<u>Preferred Stock, Shares Authorized</u>	20,000,000	20,000,000
<u>Preferred Stock, Shares Outstanding</u>	11,300.00	10,000,000
<u>Common Stock, Par or Stated Value Per Share</u>		\$ 0.001
<u>Common Stock, Shares Authorized</u>		500,000,000
<u>Common Stock, Shares, Outstanding</u>	137,363,513	117,167,906

**Consolidated Statements of
Operations - USD (\$)**

**12 Months Ended
Mar. 31, Mar. 31,
2025 2024**

Income Statement [Abstract]

REVENUE

OPERATING EXPENSES

<u>Amortization and Depreciation Expense</u>	74,320	76,953
<u>Consulting Services</u>	517,739	502,978
<u>General and Administrative Expenses</u>	762,478	1,424,334
<u>Marketing Expenses</u>	85,164	30,143
<u>Professional Fees</u>	77,399	62,847
<u>Rent Expenses</u>	857	1,467
<u>Website Expenses</u>	14,835	18,460
<u>TOTAL OPERATING EXPENSES</u>	1,532,792	2,117,182
<u>OTHER INCOME (EXPENSES)</u>	390,677	(11,293)
<u>NET INCOME (LOSS) FROM OPERATIONS</u>	(1,142,115)	(2,128,475)
<u>PROVISION FOR INCOME TAXES</u>		
<u>NET INCOME (LOSS)</u>	(1,142,115)	(2,128,475)
<u>COMPREHENSIVE INCOME (LOSS)</u>	\$	\$
	(1,142,115)	(2,128,475)
<u>NET LOSS PER SHARE: BASIC AND DILUTED</u>	\$ (0.01)	\$ (0.02)
<u>WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC AND DILUTED</u>	128,148,099	86,532,015

Statement Changes in Equity - USD (\$)	Common Stock [Member]	Preferred Stock [Member]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	Total
<u>Shares, Outstanding</u>					38,503,811
<u>[custom:PreferredStockShares-0]</u>					5,000,000
<u>Balance, value</u>	\$ 38,504	\$ 3,950	\$ 172,207	\$ (847,920)	\$ (633,259)
<u>Beginning balance, value at Mar. 31, 2023</u>	38,504	3,950	172,207	(847,920)	(633,259)
<u>Common Shares issued for acquisition</u>	26,000				26,000
<u>Preferred Shares Series A issued for acquisition</u>					25,000
<u>Preferred Shares adjustment</u>		1,050	(1,050)		
<u>Conversion of Notes Payable into Common Shares</u>	28,540		1,126,378		1,154,918
<u>Conversion of Accounts Payable into Common Shares</u>	150		89,100		89,250
<u>Conversion of Notes Payable into Preferred Shares</u>		2,000	(2,000)		
<u>Conversion of Common Shares into Preferred Shares</u>	\$ (3,000)	\$ 3,000			
<u>Conversion of Preferred Shares Series A into Common Shares</u>	26,974		(17,224)		
<u>Net loss for the for the year</u>				\$ (2,128,475)	\$ (2,128,475)
<u>Shares, Outstanding</u>					117,167,906
<u>[custom:PreferredStockShares-0]</u>					10,000,000
<u>Balance, value</u>	117,168	10,000	1,367,411	(2,976,395)	\$ (1,466,566)
<u>Beginning balance, value at Mar. 31, 2024</u>	117,168	10,000	1,367,411	(2,976,395)	(1,466,566)
<u>Conversion of Accounts Payable into Common Shares</u>	21,646		1,112,413		1,134,059
<u>Conversion of Common Shares into Preferred Shares</u>	(1,300)	1,300			
<u>Net loss for the for the year</u>				(1,142,115)	(1,142,115)
<u>Cancellation of Common Shares</u>	(150)		(89,100)		\$ (89,250)
<u>Shares, Outstanding</u>					137,363,513
<u>[custom:PreferredStockShares-0]</u>					11,300,000
<u>Balance, value</u>	\$ 137,364	\$ 11,300	\$ 2,390,724	\$ (4,118,510)	\$ (1,563,872)

Consolidated Statement of Cash Flows - USD (\$)	12 Months Ended	
	Mar. 31, 2025	Mar. 31, 2024
<u>OPERATING ACTIVITIES</u>		
<u>Net Income (Loss)</u>	\$ (1,142,115)	\$ (2,128,475)
<u>Amortization and Depreciation</u>	74,320	76,953
<u>Accounts Payable</u>	(196,536)	844,903
<u>Prepaid Expenses</u>	103,721	(115,699)
<u>Net cash used in Operating Activities</u>	(1,160,610)	(1,322,318)
<u>INVESTING ACTIVITIES</u>		
<u>Intangible Assets Acquisition</u>		(149,000)
<u>Net cash provided by Investing Activities</u>		(149,000)
<u>FINANCING ACTIVITIES</u>		
<u>Additional paid in capital</u>	1,023,313	1,195,204
<u>Capital Stock</u>	20,196	78,664
<u>Convertible Notes Payable</u>	190,275	(93,600)
<u>Loan from Related Parties</u>	105,298	162,559
<u>Notes Payable</u>	(99,000)	
<u>Preferred Stock</u>	1,300	6,050
<u>Series A Preferred Stock</u>		15,250
<u>Net cash provided by Financing Activities</u>	1,241,382	1,364,127
<u>Net cash increase (decrease) for period</u>	80,772	(107,191)
<u>Cash at beginning of period</u>	281	107,472
<u>Cash at end of period</u>	\$ 81,053	\$ 281

**ORGANIZATION AND
NATURE OF BUSINESS**

**12 Months Ended
Mar. 31, 2025**

[Organization, Consolidation
and Presentation of
Financial Statements
\[Abstract\]](#)

[ORGANIZATION AND
NATURE OF BUSINESS](#)

Note 1 – ORGANIZATION AND NATURE OF BUSINESS

Avant Technologies Inc. (formerly Trend Innovations Holding Inc.) (“AVAI” or “the Company”) is a technology company specializing in acquiring, creating, and developing innovative and advanced technologies utilizing artificial intelligence (AI) as well as providing a host of information technology consulting services. The Company considers itself a native expert in the field of information technology based on artificial intelligence. The Company’s key acquisitions include Avant! AI, InstantFAME, and a Joint Venture and License Agreement (the “License Agreement”) with Ainnova Tech Inc. (“AINN”). These acquisitions provide the Company with resources in full-stack software development, database management, data integration, project management, and cloud services. Avant’s mission is to provide innovative and effective AI solutions that transform businesses and positively impact society. Avant strives to push the boundaries of AI technology and empower organizations to achieve their full potential. We believe that our technology can provide a self-sustained system that prepares its data from unlabeled information (Unsupervised Clustering), and then analyzes it using various, proprietary, supervised learning techniques, thereby improving data efficiency. Unsupervised learning pre-processes and extracts meaningful features from raw or unlabeled data, preparing them as inputs for the supervised learning model. This process also facilitates True Learning from Experience. Unsupervised learning is utilized to learn relevant information from many source domains. This knowledge is then evaluated and applied to a related or different domain(s), where information might be in short supply. This represents a true learning capability. Avant can leverage the knowledge learned from the source domain to improve performance in the other domains, as well as Factual discovery/conclusion by learning data. Avant’s Unsupervised learning techniques, like clustering, help identify groups or patterns in the data, reaching conclusions. Then its supervised learning mechanism can create new datasets (information), which are used for further domains, improving classification and regression tasks. This feature is a true reasoning mechanism.

On May 23, 2023, the Company filed an application with the Financial Industry Regulation Authority (FINRA) in order to change the name and trading symbol of the Company. On July 18, 2023, FINRA announced the Company’s Name Change and Symbol Change, which became effective on July 19, 2023 on the OTC Markets. The Name Change and Symbol Change do not affect the rights of the Company’s security holders. The Company’s securities will continue to be quoted on the OTC Markets. Following the Name Change, the stock certificates, which reflect the former name of the Company, will continue to be valid. Certificates reflecting the Name Change will be issued in due course as old stock certificates are tendered for exchange or transfer to the Company’s transfer agent.

The company’s registered office is located at Sv. Stepono g. 27D-2, LT-01315 Vilnius, Lithuania, and its virtual US office is located at c/o Eastbiz.com, Inc 5348 Vegas Drive, Las Vegas, NV 89108.

Acquiring Avant! AI Assets

On April 3, 2023, the Company, entered into an Asset Purchase Agreement (“APA”) along with GBT Tokenize Corp. (“Seller”), which Seller developed and owns a proprietary system and method named Avant-Ai, which is a text-generation, deep learning self-training model that is working based on an innovative, unique concept which learns on its own and constantly enhances its information database with the advantage of unsupervised learning

capabilities (the “System”). At closing, in consideration of acquiring the System, the Company shall issue to the Seller 26,000,000 common shares of the Company (the “Shares”).

Acquiring Instant Fame Assets

On April 3, 2023, the Company, entered into an Asset Purchase Agreement (“Treasure APA”) with Treasure Drive Ltd. (“TD”) pursuant to which the Company agreed to acquire a technology portfolio including certain source codes and pending patent applications which have applications in a variety of areas including creating systems and methods of facilitating digital rating and secured sales of digital works as well as core virtual reality platforms known as digital auction systems, rating and secure sales via open bid auctions (“Instant Fame Assets”). At closing, in consideration of the Instant Fame Assets, the Company shall issue to TD 5,000 convertible preferred shares of the Company with a stated value at \$5,000 per share each (the “Preferred Shares Series A”). The Preferred Shares Series A may be converted at the option of TD into the Company shares of common stock at a conversion price equal to a 5% discount to the weighted average closing price during the five (5) days prior of such conversion, and will include a 4.99% beneficial ownership limitation. The Preferred Shares Series A will have voting rights on an as converted and will be entitled to a payment equal to the stated value of the Preferred Shares Series A in the event of the Company liquidation only.

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In addition, the Company and Elentina Group, LLC (“Elentina”) entered into a Service Agreements in which Elentina, was engaged to provide certain capital markets services for a flat quarterly fee of \$75,000 paid in shares of common stock (the “Elentina Common Stock”). The Elentina Common Stock to be issued within five days of the first day of quarter during the term (i.e., January 1, April 1, July 1 and October 1). The Elentina Common Stock shall be fully earned upon issuance. The number of shares of Elentina Common Stock to be issued will be determined by dividing the quarterly fee of \$75,000 by the Company’s ten (10) day VWAP, which shall at no point be less than \$0.10 per share.

In connection with the offering, the Company filed a Certificate of Designation to its Articles of Incorporation designating 5,000 shares of its Preferred Stock of Series A.

Ainnova Tech Inc.

On November 8, 2024, the Company entered into a Joint Venture and License Agreement (the “License Agreement”) with Ainnova Tech Inc. (“AINN”), which became effective as of November 11, 2024 (the “Effective Date”). Under the License Agreement, Avant and AINN will form a new Nevada Corporation called “Ai-Nova Acquisition Corp” (“AAC”) and contribute the proprietary rights to both North America (The United States and Canada) and Europe.

Ainnova Tech is an Artificial Intelligence company focused on healthcare that has developed software for early detection of diseases through retinal scans and an innovative device for automatic retinal imaging in an accessible way. Currently detecting Diabetic Retinopathy and other retinal diseases; where it maintains and supports the source codes of its proprietary technologies, including Vision AI (“Technology Portfolio”). AINN has developed a Health tech solution based on the Artificial Intelligence that is ready for commercialization, as well as certain derivative technologies, which will position AAC to further develop or license certain code sources in the United States, Canada and Europe. In addition to the Technology Portfolio, AINN will contribute the Vision AI technology, as well as all of the associated technology associated to Retina scanning, services and resources for the development of the Technology Portfolio, including licensing agreements to AAC.

AVAI will contribute all of the capital required by AAC’s formation and operation for the next twelve (12) months, not to exceed \$20,000,000 USD in capital and its resources in exchange for the of common stock of AAC (“AAC Shares”). Avant will use its best efforts and

also assist in arranging additional funding, as needed, at no cost to AINN. The ownership of AAC shall be 50% Avant and 50% AINN (each a “Member” and together, the “Members”).

The Distributions of profits from AAC will be made to the Members as follows: first, AINN to receive the balance sheet value of its business contributed to AAC; second, Avant to receive the capital it contributed to AAC; third, to AINN and Avant in accordance with their respective percentage ownership interests. AAC will be governed and operated pursuant to the terms of a limited liability company agreement. The parties agreed to expand the territories granted for the Technology Portfolio under the license to AAC to include the entire continental United States, Canada and Europe. AAC will issue 2,000,000 shares of common stock of AAC. AAC is strategically positioning its business and is seeking third parties to license, acquire, joint venture or enter such other strategic transaction with respect to the Technology Portfolio.

GOING CONCERN

12 Months Ended
Mar. 31, 2025

[Organization, Consolidation
and Presentation of
Financial Statements](#)

[\[Abstract\]](#)

[GOING CONCERN](#)

Note 2 – GOING CONCERN

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States (“GAAP”), which contemplate continuation of the Company as a going concern. However, the Company had recurring losses as of March 31, 2025. The Company has not completed its efforts to establish a stabilized source of revenue sufficient to cover operating costs over an extended period of time. Therefore, there is substantial doubt about the Company’s ability to continue as a going concern. Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. The Company intends to position itself so that it will be able to raise additional funds through the capital markets. In light of management’s efforts, there are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES**

12 Months Ended

Mar. 31, 2025

[Accounting Policies](#)

[\[Abstract\]](#)

[SUMMARY OF](#)

[SIGNIFICANT](#)

[ACCOUNTING POLICIES](#)

Note 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America. The Company's year end is March 31.

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Use of Estimates

The preparation of financial statements in conformity with GAAP 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassification of Prior Year Presentation

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents. The Company had \$81,053 of cash as of March 31, 2025.

Prepaid Expenses

Prepaid expenses are amounts paid to secure the use of assets or the receipt of services at a future date or continuously over one or more future periods. When the prepaid expenses are eventually consumed, they are charged to expense. Prepaid Expenses are recorded at fair market value.

The Company had \$12,080 in prepaid expenses as of March 31, 2025 (March 31, 2024 – \$115,685). Prepaid expenses consist of prepaid services.

Depreciation, Amortization, and Capitalization

The Company records depreciation and amortization when appropriate using straight-line method over the estimated useful life of the assets. We estimate that the useful life of equipment is 5 years and intangible assets is from 1 to 5 years. Expenditures for maintenance and repairs are charged to expense as incurred. Additions, major renewals and replacements that increase the property's useful life are capitalized. Property sold or retired, together with the related accumulated depreciation is removed from the appropriate accounts and the resultant gain or loss is included in net income.

Application Development Costs

The Company follows the provisions of ASC 985, Software, which requires that all costs relating to the purchase or internal development and production of software products to be sold, leased or otherwise marketed, be expensed in the period incurred unless the requirements for technological feasibility have been established. The Company capitalizes all eligible software costs incurred once technological feasibility is established. The Company amortizes these costs using the straight-line method over a period from one to five years, which is the remaining estimated economic life of the costs. At the end of each reporting

period, the Company writes down any excess of the unamortized balance over the net realizable value.

Website Development Costs

The Company amortizes these costs using the straight-line method over a period of one year, which is the remaining estimated economic life of the costs. At the end of each reporting period, the Company writes down any excess of the unamortized balance over the net realizable value.

Lease

The Company determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (“ROU”) assets, other current liabilities, and operating lease liabilities in our consolidated balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in the consolidated balance sheets.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, The Company generally use the incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Foreign Currency Translation

The Company considers the U.S. dollar to be its functional currency as it is the currency of the primary economic environment in which the Company operates. All assets, liabilities, revenues and expenses denominated in foreign currencies are translated into U.S. dollars at the exchange rate in effect at the balance sheet date. All exchange gains and losses are included in operations.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

Revenue Recognition

The Company adopted Accounting Standards Codification (“ASC”) 606. ASC 606, Revenue from Contracts with Customers, establishes principles for reporting information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity’s contracts to provide goods or services to customers. The core principle requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration that it expects to be entitled to receive in exchange for those goods or services recognized as performance obligations are satisfied.

The Company has assessed the impact of the guidance by performing the following five steps analysis:

Step 1: Identify the contract

Step 2: Identify the performance obligations

Step 3: Determine the transaction price

Step 4: Allocate the transaction price

Step 5: Recognize revenue

Revenue is measured at the fair value of the consideration received or receivable, net of discounts and taxes applicable to the revenue.

Revenue from supplies of consulting services is recognized when title and risk of loss are transferred and there are no continuing obligations to the customer. Title and the risks and rewards of ownership transfer to and accepted by the customer when the services are collected by the customer at the Company's office. Revenue is recorded net of sales discounts, returns, allowances, and other adjustments that are based upon management's best estimates and historical experience and are provided for in the same period as the related revenues are recorded. Based on limited operating history, management estimates that there was no sales return for the period reported.

Basic Income (Loss) Per Share

The Company computes income (loss) per share in accordance with FASB ASC 260 "Earnings per Share". Basic loss per share is computed by dividing net income (loss) available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted income (loss) per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. For the period from November 6, 2017 (inception) through March 31, 2025, there were no potentially dilutive debt or equity instruments issued or outstanding.

Comprehensive Income (Loss)

Comprehensive income is defined as all changes in stockholders' equity (deficit), exclusive of transactions with owners, such as capital investments. Comprehensive income includes net income or loss, changes in certain assets and liabilities that are reported directly in equity such as translation adjustments on investments in foreign subsidiaries and unrealized gains (losses) on available-for-sale securities. For the years ended March 31, 2025 and 2024, there was no difference between our net loss and comprehensive loss.

Accounting Standards Adopted in 2025

Accounting Standards Update 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures:

In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The new standard provides improvements to reportable segment disclosure requirements through amendments that require disclosure of significant segment expenses and other segment items on an interim and annual basis and requires all annual disclosures about a reportable segment's profit or loss and assets to be made on an interim basis. The standard also requires the disclosure of the chief operating decision maker's ("CODM") title and position and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. The standard also clarifies that if the CODM uses more than one measure in assessing segment performance and deciding how to allocate resources, a company may report the additional segment profit or loss measure(s) and that companies with a single reportable segment must provide all disclosures required by this amendment. The ASU is effective for fiscal years beginning after

December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The standard should be applied retrospectively to all prior periods presented in the financial statements.

During the fourth quarter of 2025, the Company adopted ASU 2023-07 and enhanced our segment disclosures in line with the new guidance. The adoption had no effect on our consolidated financial statements.

The Company's CODM is the Chief Executive Officer (the "CEO"). The CODM reviews consolidated operating results, cash flow forecasts, and major expense categories across the Company, without distinguishing separate business segments, to evaluate performance and allocate resources. As a result, the Company continues to operate as a single reportable segment.

Recent Accounting Pronouncements

We have reviewed all the recently issued, but not yet effective, accounting pronouncements and we do not believe any of these pronouncements will have a material impact on the Company.

FIXED ASSETS

**12 Months Ended
Mar. 31, 2025**

[Property, Plant and
Equipment \[Abstract\]
FIXED ASSETS](#)

Note 4 – FIXED ASSETS

As of March 31, 2025, our fixed assets comprised of \$1,500 in equipment. Depreciation expense of equipment was \$1,500 as of March 31, 2025.

INTANGIBLE ASSETS

12 Months Ended
Mar. 31, 2025

[Goodwill and Intangible
Assets Disclosure \[Abstract\]](#)

INTANGIBLE ASSETS

Note 5 – INTANGIBLE ASSETS

During the year ended March 31, 2019, the Company capitalized website development costs for \$8,361. Accumulated amortization expense of website development costs was \$8,361 as of March 31, 2025.

In June 2019 the Company capitalized mobile application development costs for \$97,400. During the year ended March 31, 2024, the Company capitalized mobile application development update costs for \$29,450. As of March 31, 2025, the total amount of capitalized mobile application development costs was \$126,850. Accumulated amortization expense of application development was \$117,033 as of March 31, 2025.

In December 2019 and March 2020, the Company purchased an RSS Database. As of March 31, 2025, the total amount of RSS Database was \$149,000. Accumulated amortization expense of RSS Database was \$149,000 as of March 31, 2025.

In April 2023, the Company acquired Avant! AI™ and Instant FAME™ technologies. As of March 31, 2025, the total amount of the acquired assets was \$124,000 and \$25,000, respectively. Accumulated amortization expense of Avant! AI™ was \$23,767 as of March 31, 2025. Accumulated amortization expense of Instant FAME™ was \$4,791 as of March 31, 2025.

During the year ended March 31, 2024, the Company capitalized chatbot development costs for \$4,060. Accumulated amortization expense of chatbot development costs was \$ 2,707 as of March 31, 2025.

The Company had the following intangible assets as of March 31, 2025 and 2024:

	As of March 31, 2025	As of March 31, 2024
Avant! AI™	\$ 124,000	\$ 124,000
Chatbot Developments	4,060	4,060
Instant FAME™	25,000	25,000
Mobile Application Development Costs	126,850	126,850
RSS Database	149,000	149,000
Website Development	8,361	8,361
Accumulated Amortization	(305,659)	(231,339)
Total Intangible Assets, Net	<u>\$ 131,612</u>	<u>\$ 205,932</u>

**RELATED PARTY
TRANSACTIONS**

**12 Months Ended
Mar. 31, 2025**

Related Party Transactions
[Abstract]

**RELATED PARTY
TRANSACTIONS**

Note 6 – RELATED PARTY TRANSACTIONS

As of March 31, 2025, our secretary, Natalija Tunevic, has loaned to the Company \$114,328. This loan is unsecured, non-interest bearing and due on demand.

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As of March 31, 2025, our director, Vitalis Racijs, has loaned to the Company \$112,520, of which \$55,886 was advanced to the Company for the Company's operating expenses during the year ended March 31, 2025. This loan is unsecured, non-interest bearing and due on demand.

As of March 31, 2024, our shareholder, Marieta Seiranova, has loaned to the Company \$68,078. This loan was unsecured, non-interest bearing and due on demand. During the year ended March 31, 2025, Marieta Seiranova advanced to the Company \$155,265 and \$223,343 was repaid.

As of March 31, 2025, our shareholder, Mehrabian Investments LLC, has loaned to the Company \$30,000. This loan is unsecured, non-interest bearing and due on demand.

As of March 31, 2025, our shareholder, IGOR 1 CORP, has loaned to the Company \$130,637, of which \$131,251 was advanced to the Company for the Company's operating expenses and \$13,761 was repaid during the year ended March 31, 2025. This loan is unsecured, non-interest bearing and due on demand.

The Company's subsidiary Thynews Tech LLC received \$124,590 as advances from related parties as of March 31, 2025. The advances are interest-free and due on demand.

**THIRD PARTY
TRANSACTIONS**

**12 Months Ended
Mar. 31, 2025**

[Business Combination, Asset
Acquisition, and Joint
Venture Formation
\[Abstract\]](#)

[THIRD PARTY
TRANSACTIONS](#)

Note 7 – THIRD PARTY TRANSACTIONS

Since January 2021, Natalija Tunevic, assigned her accrued loans that she provided the Company with to third parties for the total amount of \$229,500 been assigned. A conversion clause into common was added to the Notes. Other than one note for \$60,000 that can be converted into common at conversion price shall be at market share price on the day of conversion subject to a 40% discount, all remaining assigned notes can be converted into common Stock at a fixed conversion price of \$0.01 per share.

On March 27, 2023, the Company entered into a Securities Purchase Agreement with 1800 Diagonal Lending LLC (“DL”) pursuant to which the Company issued to DL a Convertible Promissory Note (the “DL Convertible Note”) in the aggregate principal amount of \$125,100 for a purchase price of \$104,250. The DL Convertible Note has a maturity date of June 27, 2024 and the Company has agreed to pay interest on the unpaid principal balance of the DL Convertible Note at the rate of eight percent (8.0%) per annum from the date on which the DL Convertible Note is issued until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment or otherwise.

The Company shall have the right to prepay the DL Convertible Note, provided it makes a payment including a prepayment to DL as set forth in the DL Convertible Note. The outstanding principal amount of the DL Convertible Note may not be converted prior to the period beginning on the date that is 180 days following the date the DL Convertible Note is issued. Following the 180th day, DL may convert the DL Convertible Note into shares of the Company’s common stock at a conversion price equal to 85% of the lowest trading price during the 20-day period preceding the date of conversion. In addition, upon the occurrence and during the continuation of an event of default (as defined in the DL Convertible Note), the DL Convertible Note shall become immediately due and payable and the Company shall pay to DL, in full satisfaction of its obligations hereunder, additional amounts as set forth in the DL Convertible Note.

In no event shall DL be allowed to effect a conversion if such conversion, along with all other shares of Company common stock beneficially owned by DL and its affiliates would exceed 4.99% of the outstanding shares of the common stock of the Company. On September 26, 2023 the Company paid off the DL Convertible Note, in cash for \$136,393.

On August 17, 2023, the Company accepted the initiative of Mrs. Tunevic to write off the Company’s salary debt in the amount of \$114,600.00 with the possibility of converting this amount into restricted common shares at a value of \$0.012 per share which is equivalent to 9,550,000 common shares. The Company approved the issuance and transfer of shares to third parties.

On October 2, 2023, the Company entered into a Securities Purchase Agreement with DL pursuant to which the Company issued to DL a Convertible Promissory Note (the “October 2023 DL Convertible Note”) in the aggregate principal amount of \$126,000 for a purchase price of \$105,000. The October 2023 DL Convertible Note has a maturity date of March 2, 2025 and the Company has agreed to pay interest on the unpaid principal balance of the DL Convertible Note at the rate of eight percent (8.0%) per annum from the date on which the October 2023 DL Convertible Note is issued until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment or otherwise. The Company

shall have the right to prepay the October 2023 DL Convertible Note, provided it makes a payment including a prepayment to DL as set forth in the October 2023 DL Convertible

Note. The outstanding principal amount of the DL Convertible Note may not be converted prior to the period beginning on the date that is 180 days following the date the DL Convertible Note is issued. Following the 180th day, DL may convert the DL Convertible Note into shares of the Company's common stock at a conversion price equal to 85% of the lowest trading price during the 20-day period preceding the date of conversion. In addition, upon the occurrence and during the continuation of an event of default (as defined in the DL Convertible Note), the DL Convertible Note shall become immediately due and payable and the Company shall pay to DL, in full satisfaction of its obligations hereunder, additional amounts as set forth in the DL Convertible Note. In no event shall DL be allowed to effect a conversion if such conversion, along with all other shares of Company common stock beneficially owned by DL and its affiliates would exceed 4.99% of the outstanding shares of the common stock of the Company. On April 2, 2024 the Company paid off the October 2023 DL Convertible Note, in cash for \$137,549.

On November 27, 2023, the Company approved the initiative from Treasure Drive Ltd. to convert and transfer part of Series A Preferred Stock shares in the amount of 1,950 Series A Preferred Stock shares into 26,973,528 shares of Common Stock of the Corporation to third parties in compliance with the Asset Purchase Agreement dated April 3, 2023, along with the Annex A "Notice of Conversion".

**STOCKHOLDERS'
EQUITY**

**12 Months Ended
Mar. 31, 2025**

[Equity \[Abstract\]](#)

STOCKHOLDERS' EQUITY Note 8 – STOCKHOLDERS' EQUITY

On March 6, 2023, the Company filed a Certificate of Amendment to its Articles of Incorporation, as amended, with the Secretary of State of the State of Nevada to increase the number of authorized shares of the Company's common stock from 255,000,000 to 520,000,000 shares (the "Charter Amendment") of which 500,000,000 shall be common stock, \$0.001 par value per share, and 20,000,000 shall be blank check preferred stock, \$0.001 par value per share. The term "blank check" refers to preferred stock, the creation and issuance of which is authorized in advance by the stockholders and the terms, rights and features of which are determined by the Board upon issuance. The authorization of such blank check preferred stock would permit the Board to authorize and issue preferred stock from time to time in one or more series.

Preferred Stock

The Company has 20,000,000, \$0.001 par value shares of preferred stock authorized as of March 31, 2025.

On November 21, 2023, the Company issued 3,000,000 shares of preferred stock in exchange for 3,000,000 shares of common stock.

On December 1, 2023, the Company issued 2,000,000 shares of preferred stock as bonuses to officers of the Company.

On August 1, 2024, the Company issued 1,300,000 shares of preferred stock in exchange for 1,300,000 shares of common stock.

There were 11,300,000 shares of preferred stock issued and outstanding as of March 31, 2025.

Preferred Stock Series A

The Company has 5,000, \$0.001 par value shares of preferred stock series A authorized as of March 31, 2025.

In April 2023, the Company issued 5,000 shares of preferred stock series A for InstantFAME™ acquisition.

On November 27, 2023, the Company converted 1,950 series A preferred stock shares into 26,973,528 shares of Common Stock.

There were 3,050 shares of preferred stock series A issued and outstanding as of March 31, 2025.

Common Stock

The Company has 500,000,000, \$0.001 par value shares of common stock as of March 31, 2025.

On April 25, 2023, the Company issued 26,000,000 common shares for Avant! AI™ acquisition.

On June 1, 2023, the Company issued 5,250,000 common shares in exchange for convertible notes in the amount of \$94,500.

On July 27, 2023, the Company issued 213,243 common shares for cancelation of \$287,500 payroll debt.

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On August 17, 2023, the Company issued 9,550,000 common shares for cancelation of \$114,600 payroll debt.

On October 20, 2023, the Company issued 3,000,000 common shares for cancelation of \$54,000 related party loan.

On November 21, 2023, the Company issued 3,000,000 shares of preferred stock, featuring a 1:5 voting right, in exchange for 3,000,000 shares of common stock.

On November 27, 2023, the Company converted 1,950 series A preferred stock shares into 26,973,528 shares of Common Stock.

During the year ended March 31, 2024, the Company issued 8,477,324 common shares for cancelation of \$604,318 payroll debt and 2,050,000 common shares as bonuses to officers of the Company.

On March 22, 2024, the Company issued 150,000 common shares for consulting services that were cancelled on May 29, 2024.

On July 25, 2024, the Company issued 5,517,000 common shares for cancelation of \$306,500 payroll debt.

On July 26, 2024, the Company issued 140,534 common shares for cancelation of \$101,739 debt for the consulting services provided.

On August 1, 2024, the Company issued 1,300,000 shares of preferred stock, featuring a 1:5 voting right, in exchange for 1,300,000 shares of common stock.

On August 9, 2024, the Company issued 527,002 common shares for cancelation of \$375,000 debt for the consulting services provided.

On September 4, 2024, the Company issued 9,900,000 common shares for cancelation of \$99,000 debt obligation.

On September 6, 2024, the Company issued 70,000 common shares for cancelation of \$12,000 payroll debt.

On November 12, 2024, the Company issued 5,000,000 common shares for cancelation of \$50,000 debt obligation.

On November 13, 2024, the Company issued 192,138 common shares for cancelation of \$60,000 debt for the consulting services provided.

On November 20, 2024, the Company issued 67,000 common shares for cancelation of \$22,164 payroll debt.

On February 13, 2025, the Company issued 131,933 common shares for cancelation of \$60,000 debt for the consulting services provided.

On March 3, 2025, the Company issued 100,000 common shares for cancelation of \$47,656 payroll debt.

There were 137,363,513 shares of common stock issued and outstanding as of March 31, 2025.

Warrants

No warrants were issued or outstanding as of March 31, 2025.

Stock Options

The Company has never adopted a stock option plan and has never issued any stock options.

COMMITMENTS AND CONTINGENCIES

12 Months Ended
Mar. 31, 2025

[Commitments and
Contingencies Disclosure](#)

[\[Abstract\]](#)

[COMMITMENTS AND
CONTINGENCIES](#)

Note 9 – COMMITMENTS AND CONTINGENCIES

On April 18, 2023, Vladimir Hanin resigned from the positions of the Chief Financial Officer (the “CFO”) and Secretary.

On April 20, 2023, the Company and Kenneth L. Waggoner entered into an Executive Compensation Agreement pursuant to which Mr. Waggoner was retained as Chief Executive Officer. In consideration for serving as CEO, Mr. Waggoner will receive

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an annual base salary of \$720,000 payable in shares of common stock of the Company (the “CEO Shares”), which shall be increased to \$1,440,000 upon the Company up-listing to a national exchange. The CEO Shares will be paid on a quarterly basis at the beginning of each quarter, prorated for partial quarters. The number of CEO Shares will be issued on a quarterly basis and shall be determined by dividing \$180,000 (which is the quarterly pay for three months) by the Company’s 20-day VWAP. On April 26, 2023, the parties enter into Amendment No. 1 to Executive Compensation Agreement adding to the consideration of Mr. Waggoner for serving as CEO, that If Mr. Waggoner raises sufficient equity financing or other working capital, Mr. Waggoner shall be entitled to an additional bonus to be determined by the Company’s Board of Directors which in any event will not be less than \$200,000 payable to the Executive within 30 days of such financing or infusion of capital.

On May 8, 2023, the Company and Percy Kwong (“PK”) entered into a Technology Advisor Compensation Agreement pursuant to which PK agreed to provide certain technical consulting services similar in nature to the services a Chief Technology Officer at a Nasdaq listed technology company of the same size as the Company would provide. In consideration for providing the services, PK will receive a quarterly base compensation of \$150,000 payable in shares of common stock of the Company (the “PK Shares”). The PK Shares will be paid on a quarterly basis at the beginning of each quarter, prorated for partial quarters. The number of PK Shares to be issued on a quarterly basis shall be determined by dividing \$150,000 (which is the quarterly pay for three months) by 85% of the Company’s VWAP prior to issuance, which shall at no point be less than \$0.10 per share. once the Company’s Stock is listed on Nasdaq or any other National Stock Exchange, retroactive to April 15, 2023, the Company shall pay the Advisor a quarterly fee of \$250,000 during the Term and any Additional Term.

On May 23, 2023, the Company, filed a Certificate of Amendment to its Articles of Incorporation changing the Company’s name to Avant Technologies Inc. (the “Name Change”). On May 23, 2023, in connection with the foregoing, the Company filed an Issuer Company-Related Action Notification Form with the Financial Industry Regulatory Authority (“FINRA”), requesting confirmation of the Name Change and also to request the change of the Company’s ticker symbol from “TREN” to “AVAI” (the “Symbol Change”). On July 18, 2023, FINRA announced the Company’s Name Change and Symbol Change, which became effective on July 19, 2023 on the OTC Markets. The Name Change and Symbol Change do not affect the rights of the Company’s security holders. The Company’s securities will continue to be quoted on the OTC Markets. Following the Name Change, the stock certificates, which reflect the former name of the Company, will continue to be valid. Certificates reflecting the Name Change will be issued in due course as old stock certificates are tendered for exchange or transfer to the Company’s transfer agent.

On June 1, 2023, the Company issued to Mr. Cherniienko 5,250,000 common shares for cancelation of \$94,500 debt.

On June 20, 2023, Mikhail Bukshpan, assigned his \$5,217 debt to Mr. Vitalus Racijs. A conversion clause was added to the Note, pursuant to which, the \$5,217 debt is convertible at any time, at the discretion of Mr. Vitalis Racijs, into shares of the Company's Common Stock.

On June 27, 2023, Natalija Tunevic, the Company's Secretary, accepted the resignation of Kenneth Waggoner, which was submitted by Mr. Waggoner through a third party. Mr. Waggoner's resignation was due to a perceived disagreement over the company's operations as dictated by the board of directors. Effectively immediately, Mr. Waggoner no longer represents the company or its employees or consultants in any way. Ms. Racijs will fill the vacancy as interim CEO until the board appoints a new one.

On July 24, 2023, the Company and Danny Rittman entered into an Employment Agreement pursuant to which Mr. Rittman was retained as consultant filling in the task as a Chief Information Security Officer ("CISO"), though not an officer of the Company. In consideration for serving as CISO, Mr. Rittman will receive an annual base salary of \$300,000 payable in shares of common stock of the Company (the "CISO Shares"), which shall be increased to \$600,000 upon the Company up-listing to a national exchange. The CISO Shares will be paid on a quarterly basis at the beginning of each quarter, prorated for partial quarters. The number of CISO Shares to be issued on a quarterly basis shall be determined by dividing \$75,000 (which is the quarterly pay for three months) by the Company's 20-day VWAP. Mr. Rittman shall be paid a one-time \$50,000 cash payment no later than thirty (30) days after the Company raises sufficient equity financing or other working capital. Dr. Rittman is a veteran software architect and integrated circuit technology expert with over 20 years of experience in the technology sector. From 2014 through the present, Dr. Rittman served as the Chief Technology Officer and as a director of GBT Technologies, Inc. (OTC: GTCH) ("GBT"), leading its technological direction and managing teams of mobile software developers. From 2012, through 2014, Dr. Rittman served as a Senior Integrated Circuit Consultant for Qualcomm / Max Linear, managing teams of integrated circuit designers within the mobile technology arena. From 2005 through 2010, Dr. Rittman served as the Founder and Chief Technology Officer of Micrologic Design Automation, leading the company's technological direction, including architecture, design and development of EDA software tools. From 2002 through 2007, Dr. Rittman served as an Integrated Circuit CAD / Software Senior Consultant

for IBM, managing integrated circuit back-end projects and leading back-end CAD and QA software tool development and implementation. From 1995 through 2002, Dr. Rittman served as the Founder and VP of R&D for Bind-key Technologies, leading the company's technological direction, research and development of EDA software tools for integrated circuits and back-end design. Dr. Rittman received a BS in Electrical Engineering - VLSI Design from the University of Bridgeport, graduating Magna Cum Laude in 1992; a MS in Computer Science VLSI Design, specializing in Automation Algorithms, from La Salle University, graduating Magna Cum Laude in 1996; and a PhD in Computer Science - VLSI Design, specializing in EDA Concepts and Algorithms, from La Salle University, graduating Summa Cum Laude in 1998. Dr. Rittman completed a master's degree in information and cybersecurity at Berkeley University. The UC Berkeley MICS (Master of Information and Cybersecurity) program is a graduate-level, accredited program providing comprehensive information and cybersecurity education. The School of Information (iSchool) offers it in collaboration with the College of Engineering at the University of California, Berkeley. The MICS program is designed to provide students with the technical and policy aspects of information and cybersecurity. It covers computer security, cryptography, network security,

privacy, risk management, and cybercrime. The program emphasizes a hands-on, project-based approach to learning and provides students with opportunities to work on real-world cybersecurity problems. The MICS program provides participants with the cybersecurity skills and knowledge needed to assume leadership positions in private-sector technology companies and government and military organizations.

On July 27, 2023, the Company issued shares of Common Stock to Kenn Kerr, Paul Averill, and Percy Kwong in compliance with the Consulting as well as Employment and Compensation Agreements, pursuant to which Mr. Kerr, Mr. Averill and Mr. Kwong earned 69,367, 64,599 and 79,277 shares of Common Stock respectively for the relevant quarter as of July 1, 2023.

On August 17, 2023 the Company and Timothy Lantz (“TL”) entered into a Chief Product & Market Strategy Advisor Compensation Agreement (Agreement effective date of August 1, 2023) pursuant to which TL agrees to provide certain product & marketing consulting services similar in nature to the combined services a Chief Product Officer and Chief Marketing Officer at a Nasdaq listed technology company of the same size as the Company would provide. In consideration for providing the services, TL will receive a quarterly base compensation of \$375,000 payable in shares of common stock of the Company, provided that at least 40% of the quarterly base compensation shall be paid in cash (the “TL Shares”). The TL Shares will be paid on a quarterly basis at the beginning of each quarter, prorated for partial quarters, commencing April 1, 2025. The number of TL Shares to be issued on a quarterly basis shall be determined by dividing the portion to be paid in shares (which is the quarterly pay for three months, less the cash portion) by 85% of the Company’s 10-day VWAP prior to issuance, which shall at no point be less than \$0.10 per share. Once the Company’s Stock is listed on Nasdaq or any other National Stock Exchange, the Company shall pay the Advisor a quarterly fee of \$450,000 during the Term, retroactive to August 1, 2023 and for any Additional Term.

On August 17, 2023, the Company accepted the initiative of Mrs. Tunevic to write off the Company’s salary debt in the amount of \$114,600.00 with the possibility of converting this amount into restricted common shares at a value of \$0.012 per share which is equivalent to 9,550,000 common shares. The Company approved the issuance and transfer of shares to third parties.

On October 2, 2023, the Company entered into a Securities Purchase Agreement with DL pursuant to which the Company issued to DL a Convertible Promissory Note (the “October 2023 DL Convertible Note”) in the aggregate principal amount of \$126,000 for a purchase price of \$105,000. The October 2023 DL Convertible Note has a maturity date of March 2, 2025 and the Company has agreed to pay interest on the unpaid principal balance of the DL Convertible Note at the rate of eight percent (8.0%) per annum from the date on which the October 2023 DL Convertible Note is issued until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment or otherwise. The Company shall have the right to prepay the October 2023 DL Convertible Note, provided it makes a payment including a prepayment to DL as set forth in the DL Convertible Note. The outstanding principal amount of the October 2023 DL Convertible Note may not be converted prior to the period beginning on the date that is 180 days following the date the DL Convertible Note is issued. Following the 180th day, DL may convert the October 2023 DL Convertible Note into shares of the Company’s common stock at a conversion price equal to 85% of the lowest trading price during the 20-day period preceding the date of conversion. In addition, upon the occurrence and during the continuation of an event of default (as defined in the October 2023 DL Convertible Note), the October 2023 DL Convertible Note shall become immediately due and payable and the Company shall pay to DL, in full satisfaction of its obligations hereunder, additional amounts as set forth in the October 2023 DL Convertible Note. In no event shall DL be allowed to effect a conversion if such conversion, along with all other shares of Company common stock beneficially owned by DL and its affiliates would exceed 4.99% of the outstanding shares of the common stock of the Company. On April 2, 2024, the Company paid off the October 2023 DL Convertible Note, in cash for \$137,549.

On October 20, 2023, the Company issued 3,000,000 shares of Common Stock to Vitalis Racijs in exchange for related party loan accrued as of June 30, 2023.

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On November 3, 2023, the Company and Timothy Lantz entered into an Employment Agreement pursuant to which Mr. Lantz was retained as Director and Chief Executive Officer. In consideration for serving as CEO, Mr. Lantz will receive an annual base cash salary of \$480,000 plus an annual cash bonus equal to 50% of the annual base salary, to be paid no later than March 15th of the year immediately following the year in which the bonus was earned.

Effective November 3, 2023 with the appointment of Mr. Lantz as Director and Chief Executive Officer, Mr. Racijs vacated his position as CEO and continues serve as a Director, Chief Financial Officer and Treasurer of the Company.

Effective November 3, 2023 Paul Averill resigned as Chief Operating Officer of the Company, so that he may fully devote his efforts to his other business Mr. Averill's resignation was not the result of any disagreements with management or board of directors of the Company. The Company under the guidance of Mr. Lantz will negotiate with Mr. Averill a consulting agreement potentially.

On November 20, 2023, the Company issued 3,000,000 shares of Preferred Stock, featuring a 1:5 voting right, instead of 3,000,000 shares of Common Stock issued to Vitalis Racijs on October 20, 2023.

On November 21, 2023, the Company issued the shares of Common Stock to Kenn Kerr, Paul Averill, Percy Kwong and Danny Rittman in compliance with the Consulting as well as Employment and Compensation Agreements, pursuant to which Mr. Kerr, Mr. Averill, Mr. Kwong and Mr. Rittman earned 139,901, 160,211, 199,859 and 60,686 shares of Common Stock respectively for the relevant quarter as of October 2, 2023. The Company granted the issuance of the bonus to Paul Averill of a sum of 50,000 shares of Common Stock as a reward for exceptional assignment over the three months as of November 2023.

On November 21, 2023, the Company executed Amendments to Compensation Agreements effective as of December 1, 2023. Pursuant to these amendments, Ivan Lunegov, Vitalis Racijs and Natalija Tunevic will receive annual base compensation amounts of \$400,000, \$200,000 and \$50,000 respectively.

On November 24, 2023, the Company appointment Mr. Lunegov as Director while retaining his role as the current President of the Corporation, effective from November 24, 2023.

On November 27, 2023, the Company granted approval for the issuance of (i) 3,750,000 shares of Common Stock to Vitalis Racijs, aligning with the Compensation Agreement and covering his payroll as of September 30, 2023, (ii) 3,750,000 shares of Common Stock to Ivan Lunegov in accordance with the Compensation Agreement and addressing his payroll as of May 31, 2023, (iii) 416,667 shares of Common Stock to Natalija Tunevic in compliance with the Amendment to Employment Agreement and corresponding to her payroll as of September 30, 2023.

On November 27, 2023, the Company approved the initiative from Treasure Drive Ltd. to convert and transfer part of Series A Preferred Stock shares in the amount of 1,950 Series A Preferred Stock shares into 26,973,528 shares of Common Stock of the Corporation to third parties in compliance with the Asset Purchase Agreement dated April 3, 2023, along with the Annex A "Notice of Conversion".

On December 1, 2023, the Company authorized the allocation of (i) 1,000,000 shares of Preferred Stock, featuring a 1:5 voting right, to Vitalis Racijs as bonuses in recognition of his outstanding performance from June 27, 2023 till November 3, 2023, concurrently assuming dual key executive roles as Chief Executive Officer and Chief Financial Officer; (ii) 2,000,000 shares of Common Stock to Ivan Lunegov, the current President and Director of the Corporation, as bonuses of appreciation for his exceptional contributions over the last two years of his employment; (iii) 1,000,000 shares of Preferred Stock, featuring a 1:5 voting right, to Natalija Tunevic, the Secretary of the Corporation, as bonuses for her years of dedicated service.

On December 11, 2023 (the "Effective Date"), the Company and Wired-4-Tech, Inc., controlled by Mr. Paul Averill ("Developer") entered into a Technology Co-Development Agreement (the "Agreement"). Pursuant to the Agreement, Developer agrees to develop and deliver certain unique and proprietary hardware and software developed and/or customized specifically (the "Technologies") for Company's exclusive use. The Company will provide Developer with its specific requirements and specifications for the Technologies. Developer will be responsible for all aspects of the development and delivery of the Technologies, including design, engineering, testing, and deployment. The Company will have the right to review and approve the Technologies at various stages of development. Upon completion of the development of the Technologies, Developer will grant Client an exclusive, perpetual license to use, modify, and sublicense the Technologies. Developer will transfer all intellectual property rights of the Technologies to the Company.

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On January 17, 2024, the Company entered into an Employment Agreement (the "Agreement") with Jared Pelski, and appoint Mr. Pelski to serves a Vice President – Business Development of the Company. Jared Pelski is not a relative of any director or executive officer of the Company and does not own more than 5% of the Company's outstanding common stock. Jared Pelski will undertake the responsibilities of Vice President of Business Development, without concurrent membership on the board.

On January 26, 2024, the Avant Technologies Inc. entered into an Employment Agreement (the "Agreement") with Angela Harris and appointed Mrs. Harris to assume the role of Chief Operating Officer for the Company. Angela Harris is not a relative of any director or executive officer of the Company and does not own more than 5% of the Company's outstanding common stock. Angela Harris will undertake the responsibilities of Chief Operating Officer ("COO"), starting February 1, 2024 (the "Start Date") without concurrent membership on the board but as a member of the Senior Management Team.

On February 12, 2024, the Company entered into a Services Agreement with PCG Advisory, Inc., a New York corporation, to receive certain services in the areas of investor relations, strategic advisory and digital strategies in exchange for the issuance of 200,000 shares of common stock. On March 22, 2024, the Company revised and re-signed the Services Agreement dated February 12, 2024, with PCG Advisory, Inc., a New York corporation, to receive certain services in the areas of investor relations, strategic advisory and digital strategies, with the compensation revised to 150,000 shares of common stock. On March 22, 2024, the Company authorized and approved the issuance of 150,000 shares of Common Stock as compensation to PCG Advisory, Inc., a New York corporation, in exchange for their services. On May 29, 2024, the Company cancelled the issuance to PCG Advisory, Inc.

On April 5, 2024, the Company entered into an Asset Purchase Agreement ("APA") with Wired4Health, Inc. ("Seller" or "W4H"), pertaining to certain technology assets, providing full-stack software development, database management, data integration, project management and cloud services resources. The assets being acquired include an agreement and amendments between W4H and Sentry Data Systems/Craneware, an agreement between W4H and Respec, Inc., agreements between W4H and all of its employees and contractors assigned to Sentry Data Systems/Craneware and Respec, Inc. customer accounts, Website and Internet Domain Name, Wired4Health.com and all of its content (the "Website"), and

any other rights associated with the Website, including, without limitation, any intellectual property rights, all related domains, logos, customer lists and agreements, email lists, passwords, usernames and trade names, and all of the related social media accounts, if any, and any other associated rights, etc. (the “Assets”).

At closing, in consideration of acquiring the Assets, the Company paid Seller \$2,200,000 through a combination of an amortizing secured promissory note in the principal amount of \$1,200,000 (“Secured Note”) of the Company’s Series B Convertible Preferred Stock (the “Preferred Stock”). The Secured Note is payable by the Company to the Seller in 24 equal monthly installments of principal and interest in the amount of \$52,427.22 on the first day of each month, beginning on the first day of the month following the closing of the transaction and continuing on the first day of each consecutive month thereafter until the note is fully paid, but in no case less than two billing cycles of W4H activity. The Secured Note bears interest of five percent (5%) per annum accrued monthly (0.42% per month on the outstanding principal balance).

The Preferred Stock Series B has an aggregate stated value of \$1,000,000, where the conversion price is equal to the lesser of \$1.00 per share each, on a fully diluted basis, or the volume-weighted average market price (VWAP) of the Company’s common stock as traded on the OTC Markets for the most recent 30 days prior to deal closure (the “Conversion Price”). Conversion will include a 4.99% beneficial ownership limitation and a leak out agreement allowing daily sales to not exceed 25% of the total daily volume.

The Secured Note is secured by the Assets pursuant to the terms of a Security Agreement which, among other things, will authorize the Seller to file a UCC1 Financing Statement in the State of Nevada. As of the date hereof, the Company is obligated on approximately \$1,200,000 face amount of Secured Notes issued to the Seller. The Secured Note is a debt obligation arising other than in the ordinary course of business which constitute a direct financial obligation of the Company.

The offer, sale and issuance of the above securities was made to Seller as an accredited investor and the Company relied upon the exemptions contained in Section 4(a)(2) of the Securities Act of 1933, as amended, and/or Rule 506 of Regulation D promulgated there under with regard to the sale. No advertising or general solicitation was employed in offering the securities. The offer and sales were made to an accredited investor and transfer of the common stock will be restricted by the Company in accordance with the requirements of the Securities Act of 1933, as amended.

Effective April 24, 2024, Mr. Lantz vacated his positions as CEO and Director of the Company. Mr. Lantz vacated without any conflicts with the Company's Board of Directors.

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Effective April 24, 2024, Angela Harris resigned as Chief Operating Officer of the Company. Ms. Harris’s resignation was not the result of any disagreements with the Company’s Board of Directors.

Effective April 24, 2024, Jared Pelski resigned as Vice President – Business Development of the Company. Mr. Pelski’s resignation was not the result of any disagreements with the Company’s Board of Directors.

Effective April 24, 2024, the Company’s Board of Directors terminated the Employment Agreement with Timothy Lantz dated November 3, 2023; Employment Agreement with Jared Pelski dated January 17, 2024; and the Employment Agreement with Angela Harris dated January 26, 2024. The Employment Agreements with Mr. Lantz, Mr. Pelski, and Ms. Harris were canceled by mutual consent and none of the parties has a claim against any of the others.

On April 24, 2024, the Company and William Hisey entered into an Employment Agreement pursuant to which Mr. Hisey was retained as Interim Chief Executive Officer. William Hisey is not a relative of any director or executive officer of the Company and does not own more than 5% of the Company's outstanding common stock. Mr. Hisey will undertake the responsibilities of Interim CEO, starting April 25, 2024, without concurrent membership on the board but as a member of the Senior Management Team.

As previously disclosed, on April 5, 2024, the Company, entered into an Asset Purchase Agreement (“APA”) with Wired4Health, Inc. (“Seller” or “W4H”), pertaining to certain technology assets, providing full-stack software development, database management, data integration, project management and cloud services resources. The assets being acquired include an agreement and amendments between W4H and Sentry Data Systems/Craneware, an agreement between W4H and Respec, Inc., agreements between W4H and all of its employees and contractors assigned to Sentry Data Systems/Craneware and Respec, Inc. customer accounts, Website and Internet Domain Name, Wired4Health.com and all of its content (the “Website”), and any other rights associated with the Website, including, without limitation, any intellectual property rights, all related domains, logos, customer lists and agreements, email lists, passwords, usernames and trade names, and all of the related social media accounts, if any, and any other associated rights, etc. (the “Assets”).

At closing, in consideration of acquiring the Assets, the Company paid Seller \$2,200,000 through a combination of an amortizing secured promissory note in the principal amount of \$1,200,000 (“Secured Note”) of the Company’s Series B Convertible Preferred Stock (the “Preferred Stock”). The Preferred Stock Series B has an aggregate stated value of \$1,000,000, where the conversion price is equal to the lesser of \$1.00 per share each, on a fully diluted basis, or the volume-weighted average market price (VWAP) of the Company’s common stock as traded on the OTC Markets for the most recent 30 days prior to deal closure (the “Conversion Price”). Conversion will include a 4.99% beneficial ownership limitation and a leak out agreement allowing daily sales to not exceed 25% of the total daily volume. In connection with the offering, the Company filed a Certificate of Designation to its Articles of Incorporation designating 1,000,000 shares of its preferred stock.

On May 29, 2024, the Company cancelled the issuance of 150,000 shares of Common Stock to PCG Advisory, Inc. and voided the Services Agreement dated March 22, 2024, with PCG Advisory, Inc.

On June 3, 2024, the Company entered into a binding letter of intent (the “Letter of Intent”) with Flow Wave, LLC, a company formed in Florida (“FW”) which has developed supercomputer servers (“Assets”) pursuant to which the Company will acquire up to 50 fully developed supercomputer servers (the “Transaction”). Consummation of the Transaction shall be subject to the execution of a mutually satisfactory definitive agreement by the Company and FW (the “Definitive Agreement”) as well as standard corporate governance measures. Pursuant to the Letter of Intent, the Company is to acquire the Assets. The Company will be obligated to issue FW promissory note in the principal amount of \$50 million payable by the Company to FW in six even monthly payments, bearing interest of five percent (5%) per annum accrued monthly (0.42% per month on the outstanding principal balance) with the payments commencing upon the Company successfully completing a minimum raise of \$20,000,000. The Company will have six (6) months to make full cash payment (plus interest) to FW, post capital raise. In the event the Company fails to make full cash payment to FW within six months following the capital raise, the Definitive Agreement will be rendered null and void and the Company will return title and server equipment to FW in exchange for all historical payments made by the Company to FW. On June 5, 2024, the Company issued a press release announcing the Letter of Intent between FW and the Company.

On July 17, 2024 (the “Effective Date”), the Company entered into an equity financing agreement (the “Equity Financing Agreement”) and a registration rights agreement (the “Registration Rights Agreement”) with GHS Investments, LLC (“GHS”), pursuant to which GHS shall purchase from the Company, up to that number of shares of common stock of

the Company (the “Shares”) having an aggregate Purchase Price of \$20,000,000, subject to certain limitations and conditions set forth in the Equity

Financing Agreement from time to time over the course of 24 months after an effective registration of the Shares with the Securities and Exchange Commission (the “SEC”) pursuant to the Registration Rights Agreement, is declared effective by the SEC (the “Contract Period”). On May 13, 2025, the Company provided formal written notice to GHS Investments, LLC (“GHS”) of its decision to terminate the Equity Financing Agreement (the “ELOC”) dated July 17, 2024, between the Company and GHS. The termination notice was acknowledged and accepted by GHS. As of May 13, 2025, both the ELOC and the Registration Rights Agreement between the Company and GHS are considered terminated and of no further force or effect. The termination was made by mutual agreement, and neither party has any further obligations or liabilities to the other under either agreement.

On September 4, 2024, the Company’s Board of Directors authorized the issuance of 9,900,000 shares of Common Stock to settle the outstanding debt of \$99,000 owed to our former Treasurer, COO, and Director, Mikhail Bukshpan.

Effective September 9, 2024, William Hisey vacated his position as Chief Financial Officer of the Company. Mr. Hisey’s vacated without any conflicts with the Company’s board of directors. Mr. Racius, the current Chief Operating Officer, Director, and Treasurer, was reappointed as the Company’s Chief Financial Officer while continuing his roles as Director and Treasurer.

On September 9, 2024, the Company entered into a Cancellation Agreement with Wired4Health, Inc. (“W4H”), a Florida corporation, mutually agreeing to terminate the Asset Purchase Agreement (“APA”) dated April 5, 2024, between the two parties. The APA, originally executed on April 5, 2024, between Avant and Wired4Health, pertained to the acquisition of certain technology assets, including agreements with Sentry Data Systems/ Craneware, Respec, Inc., and other intellectual property rights related to Wired4Health’s business operations. In consideration for the acquisition, Avant had agreed to pay Wired4Health \$2,200,000, partially through a secured promissory note and preferred stock.

As of September 9, 2024, both parties agreed to cancel and nullify the original APA under the following terms:

- Termination of the Original Agreement: The APA dated April 5, 2024, is terminated
1. in its entirety. Any obligations under the Secured Promissory Note and related Security Agreement are rendered null and void;
Retention of Payments: Any payments already made by Avant in the ordinary
 2. course of business toward the promissory note are retained by Wired4Health, with the remaining balance of the promissory note deemed void and unenforceable;
Release of Claims: Both Avant and Wired4Health have mutually released and
 3. discharged each other from any claims, liabilities, or demands related to the APA. Neither party shall have any further obligations or claims against the other;
 4. Voidance of Instruments: The Secured Promissory Note and any other instruments associated with the APA are void and have no further legal effect;
 5. No Further Obligations: The parties have agreed that there are no further penalties, remedies, or obligations due to either party following the cancellation of the APA.

On October 30, 2024, the Company or “Avant”) and Chris Winter entered into an Employment Agreement (the “Agreement”) pursuant to which Mr. Winter was retained as Chief Operating Officer. Chris Winter is not a relative of any director or executive officer of the Company and does not own more than 5% of the Company’s outstanding common

stock. Mr. Winter will undertake the responsibilities of COO, started November 1, 2024, without concurrent membership on the Board but as a member of the Senior Management Team. In consideration for serving as COO, Mr. Winter will receive a quarterly RSA equal 100,000 shares of common stock (the “Quarterly RSA”) for each calendar quarter beginning on November 1st, 2024 and continuing throughout the term of employment. Payment shall be made in shares of common stock of the Company (“Stock”). Due to the Start date being mid-Quarter, the shares will be prorated to 67,000 shares of the Company’s Common stock. The initial share issuance will be due at the signing by both Parties of this Employment Agreement. The Share Issuance will be at the beginning of each new Quarter. To the extent that any portion of the Quarterly RSA is paid in Stock, shares of Stock shall be fully earned and vested upon issuance. The number of shares of Stock to be issued in such case will be determined by dividing that portion of the Quarterly RSA payable in Stock by 85% of the Company’s thirty-day Volume Weighted Average Price (“VWAP”) of the Stock, for the thirty-day period immediately prior to the date of issuance. This represents a 15% discount to the relevant VWAP, which discount shall at no point be less than \$0.10 per share of Stock. In connection with the issuance of any Quarterly RSA (the “RSA Quarterly Issuance”), the Company shall pay a bonus to Mr. Winter in an amount equal to the estimated tax owed by Chris Winter in connection to the RSA Quarterly Issuance (including a grossed-up amount to reflect the tax impact of such bonus). Such bonus shall be payable within ten days of the issuance.

Effective November 6, 2024, Kenneth L. Waggoner was terminated from his position as Chief Executive Officer of the Company, following approval by the Board of Directors during their meeting. His departure was without any conflicts with the Board.

On November 7, 2024, Mr. Winter, the current Chief Operating Officer was reassigned to the role of the Company's CEO from his previous position as COO.

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On November 8, 2024, the Company entered into a Joint Venture and License Agreement (the “License Agreement”) with Ainnova Tech Inc. (“AINN”), which became effective as of November 11, 2024 (the “Effective Date”). Under the License Agreement, Avant and AINN will form a new Nevada Corporation called “Ai-Nova Acquisition Corp” (“AAC”) and contribute the proprietary rights to both North America (The United States and Canada) and Europe.

Ainnova Tech is an Artificial Intelligence company focused on healthcare that has developed software for early detection of diseases through retinal scans and an innovative device for automatic retinal imaging in an accessible way. Currently detecting Diabetic Retinopathy and other retinal diseases; where it maintains and supports the source codes of its proprietary technologies, including Vision AI (“Technology Portfolio”). AINN has developed a Health tech solution based on the Artificial Intelligence that is ready for commercialization, as well as certain derivative technologies, which will position AAC to further develop or license certain code sources in the United States, Canada and Europe. In addition to the Technology Portfolio, AINN will contribute the Vision AI technology, as well as all of the associated technology associated to Retina scanning, services and resources for the development of the Technology Portfolio, including licensing agreements to AAC.

AVAI will contribute all of the capital required by AAC’s formation and operation for the next twelve (12) months, not to exceed \$20,000,000 USD in capital and its resources in exchange for the of common stock of AAC (“AAC Shares”). AVAI will use its best efforts and also assist in arranging additional funding, as needed, at no cost to AINN. The ownership of AAC shall be 50% Avant and 50% AINN (each a “Member” and together, the “Members”).

The Distributions of profits from AAC will be made to the Members as follows: first, AINN to receive the balance sheet value of its business contributed to AAC; second, Avant to

receive the capital it contributed to AAC; third, to AINN and Avant in accordance with their respective percentage ownership interests. AAC will be governed and operated pursuant to the terms of a limited liability company agreement. The parties agreed to expand the territories granted for the Technology Portfolio under the license to AAC to include the entire continental United States, Canada and Europe. AAC will issue 2,000,000 shares of common stock of AAC. AAC is strategically positioning its business and is seeking third parties to license, acquire, joint venture or enter such other strategic transaction with respect to the Technology Portfolio.

On November 12, 2024, the Company approved the issuance of 67,000 shares of Common Stock as compensation to Mr. Winter in compliance with the Employment Agreement dated October 30, 2024.

On November 12, 2024, the Company's Board of Directors authorized the issuance of 5,000,000 shares of Common Stock to settle the outstanding debt of \$50,000 owed to Jurgita Bizonaite.

On November 13, 2024, the Company approved the issuance of 192,138 shares of Common Stock as compensation to Mr. Kerr in compliance with the Consulting Agreement dated July 1, 2024.

On November 20, 2024, the Company approved the issuance of 67,000 shares of Common Stock to Mr. Winter as compensation, in compliance with the Employment Agreement dated October 30, 2024, for cancellation of a \$22,164 payroll debt for the period from November 1, 2024 to December 31, 2024.

On December 18, 2024, the Company entered into a Securities Purchase Agreement and issued a Promissory Note (the "Note"), under which the Company has agreed to pay RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$179,400.00, along with any interest as specified in the Note, on or before October 30, 2025 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date, in accordance with the terms set forth in the Note. The Note may not be prepaid in whole or in part, except as explicitly allowed therein. Any outstanding principal or interest not paid when due will bear Default Interest at a rate of 22% per annum from the due date until payment is made in full. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in lawful money of the United States of America. Payments will be made to such address as the Holder may designate in writing. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Securities Purchase Agreement dated December 18, 2024, under which this Note was originally issued.

On January 1, 2025, the Company entered into Debt Forgiveness Agreements with the following individuals: William Hisey, in the amount of \$5,869.86; Kenneth L Waggoner, in the amount of \$161,739.13; Percy Kwong, in the amount of \$300,000; and Danny Rittman, in the amount of \$375,000. Pursuant to these agreements, each individual forgave the respective amounts previously owed to them by the Company.

On January 27, 2025, the Company entered into a Securities Purchase Agreement and executed a Promissory Note (the "Note"), under which the Company has agreed to pay to RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$93,150, together with any interest as specified in the Note, on or before November 30, 2025 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the

extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the Securities Purchase Agreement dated the same date as this Note, under which the Note was originally issued.

On March 3, 2025, the Company approved the issuance of 100,000 shares of Common Stock to Mr. Winter as compensation, in compliance with the Employment Agreement dated October 30, 2024, for cancellation of a \$47,656 payroll debt for the period from January 1, 2025 to March 31, 2025.

On March 14, 2025, the Company entered into a Securities Purchase Agreement and executed a Promissory Note (the "Note"), under which the Company has agreed to pay to RED ROAD HOLDINGS CORPORATION, a Virginia corporation, or its registered assigns (the "Holder"), the sum of \$93,725, together with any interest as specified in the Note, on or before January 15, 2026 (the "Maturity Date"). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company's common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the Securities Purchase Agreement dated the same date as this Note, under which the Note was originally issued.

INCOME TAXES

12 Months Ended
Mar. 31, 2025

[Income Tax Disclosure](#)
[\[Abstract\]](#)
[INCOME TAXES](#)

Note 10 – INCOME TAXES

The Company adopted the provisions of uncertain tax positions as addressed in ASC 740 “Income Taxes” (“ASC 740”). As a result of the implementation of ASC 740, the Company recognized no increase in the liability for unrecognized tax benefits. As of March 31, 2025, the Company had net operating loss carry forwards of approximately \$4,118,510 that may be available to reduce future years’ taxable income in varying amounts through 2039. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The valuation allowance as of March 31, 2025, was approximately \$864,887. The net change in valuation allowance during the year ended March 31, 2025, was \$(417,907). In assessing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred income tax assets will not be realized.

The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on consideration of these items, management has determined that enough uncertainty exists relative to the realization of the deferred income tax asset balances to warrant the application of a full valuation allowance as of March 31, 2025. All tax years since inception remain open for examination by taxing authorities.

The provision for Federal income tax consists of the following:

For the years ended March 31, 2025 and 2024, the provision for Federal income tax consists of the following:

	March 31, 2025	March 31, 2024
Non-current deferred tax assets:		
Net operating loss carry forward	\$ (4,118,510)	\$ (2,976,395)
Total deferred tax assets	(864,887)	(625,043)
Valuation allowance	\$ 864,887	\$ 625,043
Net deferred tax assets	\$ -	\$ -

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The actual tax benefit at the expected rate of 21% differs from the expected tax benefit for the years ended March 31, 2025 and 2024, as follows:

	March 31, 2025	March 31, 2024
Computed “expected” tax expense (benefit)	(4,118,510)	(2,976,395)
Change in valuation allowance	\$ (417,907)	\$ (446,980)

Actual tax expense (benefit)

-	-

The related deferred tax benefit on the above unutilized tax losses has a full valuation allowance not recognized against it as there is no certainty of its realization. Management has evaluated tax positions in accordance with ASC 740 and has not identified any significant tax positions, other than those disclosed.

SUBSEQUENT EVENTS

12 Months Ended
Mar. 31, 2025

[Subsequent Events](#)

[\[Abstract\]](#)

[SUBSEQUENT EVENTS](#)

Note 11 – SUBSEQUENT EVENTS

In accordance with ASC 855, “Subsequent Events”, the Company has analyzed its operations subsequent to March 31, 2025, through the date these financial statements were issued, and has determined that the followings represent material subsequent events to disclose in these financial statements:

On May 13, 2025, the Company filed a withdrawal request for its previously filed Form S-1 Registration Statement, along with all exhibits and amendments thereto, originally filed with the Securities and Exchange Commission on February 28, 2025, and Amendment #1 filed on April 11, 2025. The Form S-1 had been submitted in connection with the Equity Purchase Agreement entered into with GHS Investments LLC dated July 17, 2024. The withdrawal of the S-1 was based on changes in the Company’s strategic and business considerations, and there were no significant financial impacts resulting from this withdrawal.

On May 13, 2025 (the “Effective Date”), the Company provided formal written notice to GHS of its decision to terminate the Equity Financing Agreement (the “ELOC”) dated July 17, 2024, between the Company and GHS. The termination notice was acknowledged and accepted by GHS. As of the Effective Date, both the ELOC and the related Registration Rights Agreement between the Company and GHS are considered terminated and of no further force or effect. The termination was made by mutual agreement, and neither party has any further obligations or liabilities to the other under either agreement. The Company’s decision to terminate the ELOC was made after careful evaluation of current market conditions and its strategic direction. The Company determined that the terms of the ELOC, including the existing minimum floor price, no longer align with its revised business objectives and shareholder interests. In addition, the Company withdrew its currently pending Form S-1 registration statement and pursue a revised equity financing structure with improved terms, including a higher minimum floor price of \$2 per share. This new structure will be designed to better reflect prevailing market conditions, enhance compliance with applicable regulations, and support transparent corporate governance. The termination is being made pursuant to Section 9.4 of the Registration Rights Agreement related to the ELOC, which permits termination by mutual consent or as otherwise permitted.

On June 30, 2025 (the “Effective Date”), the Company entered into a Securities Purchase Agreement (the “SPA”) and executed a Promissory Note (the “Note”), under which the Company has agreed to pay to Boot Capital LLC, a Delaware limited liability company, or its registered assigns (the “Holder”), the sum of \$115,000 together with any interest as specified in the Note, on or before April 30, 2026 (the “Maturity Date”). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company’s common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the SPA dated the same date as this Note, under which the Note was originally issued.

In a separate transaction also dated June 30, 2025, the Company entered into another Securities Purchase Agreement (the “SPA”) and issued another Promissory Note (the “Note”), under which the Company has agreed to pay to Vanquish Funding Group Inc., a Virginia corporation, or its registered assigns (the “Holder”), the sum of \$180,550 together

with any interest as specified in the Note, on or before April 30, 2026 (the “Maturity Date 2”). Interest will accrue on the unpaid principal balance from the Issue Date in accordance with the terms outlined in the Note. The Note may not be prepaid in whole or in part, except as explicitly permitted therein. In the event of any overdue principal or interest payments, a Default Interest rate of 22% per annum will apply from the due date until full payment is made. All payments due under the Note, to the extent not converted into the Company’s common stock (par value \$0.001 per share), shall be made in U.S. dollars. Payments will be made to such address as the Holder may designate in writing. Capitalized terms used herein, and not otherwise defined, shall have the meanings ascribed to them in the SPA dated the same date as this Note, under which the Note was originally issued.

**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES
(Policies)**

12 Months Ended

Mar. 31, 2025

Accounting Policies

[Abstract]

Basis of presentation

Basis of presentation

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America. The Company's year end is March 31.

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Use of Estimates

Use of Estimates

The preparation of financial statements in conformity with GAAP 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Reclassification of Prior Year
Presentation**

Reclassification of Prior Year Presentation

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

Cash

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents. The Company had \$81,053 of cash as of March 31, 2025.

Prepaid Expenses

Prepaid Expenses

Prepaid expenses are amounts paid to secure the use of assets or the receipt of services at a future date or continuously over one or more future periods. When the prepaid expenses are eventually consumed, they are charged to expense. Prepaid Expenses are recorded at fair market value.

The Company had \$12,080 in prepaid expenses as of March 31, 2025 (March 31, 2024 – \$115,685). Prepaid expenses consist of prepaid services.

**Depreciation, Amortization,
and Capitalization**

Depreciation, Amortization, and Capitalization

The Company records depreciation and amortization when appropriate using straight-line method over the estimated useful life of the assets. We estimate that the useful life of equipment is 5 years and intangible assets is from 1 to 5 years. Expenditures for maintenance and repairs are charged to expense as incurred. Additions, major renewals and replacements that increase the property's useful life are capitalized. Property sold or retired, together with the related accumulated depreciation is removed from the appropriate accounts and the resultant gain or loss is included in net income.

**Application Development
Costs**

Application Development Costs

The Company follows the provisions of ASC 985, Software, which requires that all costs relating to the purchase or internal development and production of software products to be sold, leased or otherwise marketed, be expensed in the period incurred unless the requirements for technological feasibility have been established. The Company capitalizes all eligible software costs incurred once technological feasibility is established. The Company amortizes these costs using the straight-line method over a period from one to five years, which is the remaining estimated economic life of the costs. At the end of each reporting

period, the Company writes down any excess of the unamortized balance over the net realizable value.

Website Development Costs

Website Development Costs

The Company amortizes these costs using the straight-line method over a period of one year, which is the remaining estimated economic life of the costs. At the end of each reporting period, the Company writes down any excess of the unamortized balance over the net realizable value.

Lease

Lease

The Company determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (“ROU”) assets, other current liabilities, and operating lease liabilities in our consolidated balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in the consolidated balance sheets.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, The Company generally use the incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Foreign Currency Translation

Foreign Currency Translation

The Company considers the U.S. dollar to be its functional currency as it is the currency of the primary economic environment in which the Company operates. All assets, liabilities, revenues and expenses denominated in foreign currencies are translated into U.S. dollars at the exchange rate in effect at the balance sheet date. All exchange gains and losses are included in operations.

Income Taxes

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

Revenue Recognition

Revenue Recognition

The Company adopted Accounting Standards Codification (“ASC”) 606. ASC 606, Revenue from Contracts with Customers, establishes principles for reporting information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity’s contracts to provide goods or services to customers. The core principle requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration that it expects to be entitled to receive in exchange for those goods or services recognized as performance obligations are satisfied.

The Company has assessed the impact of the guidance by performing the following five steps analysis:

Step 1: Identify the contract

Step 2: Identify the performance obligations

Step 3: Determine the transaction price

Step 4: Allocate the transaction price

Step 5: Recognize revenue

Revenue is measured at the fair value of the consideration received or receivable, net of discounts and taxes applicable to the revenue.

Revenue from supplies of consulting services is recognized when title and risk of loss are transferred and there are no continuing obligations to the customer. Title and the risks and rewards of ownership transfer to and accepted by the customer when the services are collected by the customer at the Company's office. Revenue is recorded net of sales discounts, returns, allowances, and other adjustments that are based upon management's best estimates and historical experience and are provided for in the same period as the related revenues are recorded. Based on limited operating history, management estimates that there was no sales return for the period reported.

Basic Income (Loss) Per Share Basic Income (Loss) Per Share

The Company computes income (loss) per share in accordance with FASB ASC 260 "Earnings per Share". Basic loss per share is computed by dividing net income (loss) available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted income (loss) per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. For the period from November 6, 2017 (inception) through March 31, 2025, there were no potentially dilutive debt or equity instruments issued or outstanding.

Comprehensive Income (Loss) Comprehensive Income (Loss)

Comprehensive income is defined as all changes in stockholders' equity (deficit), exclusive of transactions with owners, such as capital investments. Comprehensive income includes net income or loss, changes in certain assets and liabilities that are reported directly in equity such as translation adjustments on investments in foreign subsidiaries and unrealized gains (losses) on available-for-sale securities. For the years ended March 31, 2025 and 2024, there was no difference between our net loss and comprehensive loss.

Accounting Standards Adopted in 2025

Accounting Standards Adopted in 2025

Accounting Standards Update 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures:

In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The new standard provides improvements to reportable segment disclosure requirements through amendments that require disclosure of significant segment expenses and other segment items on an interim and annual basis and requires all annual disclosures about a reportable segment's profit or loss and assets to be made on an interim basis. The standard also requires the disclosure of the chief operating decision maker's ("CODM") title and position and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. The standard also clarifies that if the CODM uses more than one measure in assessing segment performance and deciding how to allocate resources, a company may report the additional segment profit or loss measure(s) and that companies with a single reportable segment must provide all disclosures required by this amendment. The ASU is effective for fiscal years beginning after

December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The standard should be applied retrospectively to all prior periods presented in the financial statements.

During the fourth quarter of 2025, the Company adopted ASU 2023-07 and enhanced our segment disclosures in line with the new guidance. The adoption had no effect on our consolidated financial statements.

The Company's CODM is the Chief Executive Officer (the "CEO"). The CODM reviews consolidated operating results, cash flow forecasts, and major expense categories across the Company, without distinguishing separate business segments, to evaluate performance and allocate resources. As a result, the Company continues to operate as a single reportable segment.

[Recent Accounting Pronouncements](#)

Recent Accounting Pronouncements

INCOME TAXES (Tables)

12 Months Ended
Mar. 31, 2025

[Income Tax Disclosure](#)

[\[Abstract\]](#)

[Federal income tax](#)

For the years ended March 31, 2025 and 2024, the provision for Federal income tax consists of the following:

	March 31, 2025	March 31, 2024
Non-current deferred tax assets:		
Net operating loss carry forward	\$ (4,118,510)	\$ (2,976,395)
Total deferred tax assets	(864,887)	(625,043)
Valuation allowance	\$ 864,887	\$ 625,043
Net deferred tax assets	\$ -	\$ -

[expected tax benefit](#)

The actual tax benefit at the expected rate of 21% differs from the expected tax benefit for the years ended March 31, 2025 and 2024, as follows:

	March 31, 2025	March 31, 2024
Computed “expected” tax expense (benefit)	(4,118,510)	(2,976,395)
Change in valuation allowance	\$ (417,907)	\$ (446,980)
Actual tax expense (benefit)	-	-

**SUMMARY OF
SIGNIFICANT
ACCOUNTING POLICIES
(Details Narrative)**

**Mar. 31, 2025
USD (\$)**

[Accounting Policies \[Abstract\]](#)

[Prepaid Expense and Other Assets, Current](#) \$ 12,080

**FIXED ASSETS (Details
Narrative)**

**Mar. 31, 2025
USD (\$)**

[Property, Plant and Equipment \[Abstract\]](#)

[Fixtures and Equipment, Gross](#)

\$ 1,500

INTANGIBLE ASSETS
(Details Narrative) - USD (\$)

Mar. 31, 2025 Mar. 31, 2024

Goodwill and Intangible Assets Disclosure [Abstract]

<u>[custom:ChatbotDevelopmentCosts-0]</u>	\$ 4,060	
<u>[custom:AccumulatedAmortizationExpense-0]</u>	2,707	
<u>Finite-Lived Intangible Assets, Net</u>	\$ 131,612	\$ 205,932

**RELATED PARTY
TRANSACTIONS (Details
Narrative)**

**Mar. 31, 2025
USD (\$)**

Related Party Transactions [Abstract]

<u>Loans Payable, Current</u>	\$ 114,328
<u>Long-Term Debt, Current Maturities</u>	112,520
<u>Notes and Loans Payable, Current</u>	68,078
<u>Debt, Current</u>	30,000
<u>Other Loans Payable, Current</u>	130,637
<u>Debt Instrument, Face Amount</u>	\$ 124,590

STOCKHOLDERS'
EQUITY (Details Narrative) Mar. 31, 2025 Mar. 31, 2024 Mar. 06, 2023
- USD (\$)

Equity [Abstract]

<u>Common Stock, Shares Authorized</u>		500,000,000	520,000,000
<u>Preferred Stock, Shares Authorized</u>	20,000,000	20,000,000	
<u>[custom:PreferredStockOutstanding-0]</u>	11,300,000		
<u>[custom:StockSeriesA-0]</u>	\$ 3,050		
<u>Common Stock, Shares, Issued</u>	137,363,513		

Federal income tax (Details) **Mar. 31, 2025** **Mar. 31, 2024**
- USD (\$)

Income Tax Disclosure [Abstract]

<u>Net operating loss carry forward</u>	\$ (4,118,510)	\$ (2,976,395)
<u>Total deferred tax assets</u>	(864,887)	(625,043)
<u>Valuation allowance</u>	864,887	625,043
<u>Net deferred tax assets</u>		

expected tax benefit (Details)
- USD (\$)

12 Months Ended
Mar. 31, 2025 Mar. 31, 2024

[Income Tax Disclosure \[Abstract\]](#)

[Computed “expected” tax expense \(benefit\)](#) \$ (4,118,510) \$ (2,976,395)

[Change in valuation allowance](#) (417,907) (446,980)

[Actual tax expense \(benefit\)](#)

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1. The purpose of this document is to provide a comprehensive overview of the company's financial performance and strategic initiatives for the year 2023. This document is intended for internal use only and should not be distributed externally without prior approval.

2. The document is organized into several sections, each focusing on a specific aspect of the company's operations. The sections are as follows:

- 3. Executive Summary: This section provides a high-level overview of the company's performance and key achievements.
- 4. Financial Performance: This section details the company's financial results, including revenue, expenses, and profit.
- 5. Strategic Initiatives: This section outlines the company's strategic goals and the initiatives implemented to achieve them.
- 6. Risk Management: This section discusses the company's risk management framework and the steps taken to mitigate risks.
- 7. Future Outlook: This section provides a forward-looking perspective on the company's performance and strategic direction.

3. The following table summarizes the company's financial performance for the year 2023:

Category	2023 Performance
Revenue	\$1,200,000
Expenses	\$800,000
Profit	\$400,000

4. The company's strategic initiatives for 2023 were focused on three main areas: product development, market expansion, and operational efficiency. The following table provides a detailed overview of these initiatives:

Initiative	Key Objectives	Progress
Product Development	Launch new product line, improve existing products	75% complete
Market Expansion	Enter new markets, increase sales volume	60% complete
Operational Efficiency	Optimize processes, reduce costs	85% complete

5. The company's risk management framework is based on a comprehensive assessment of risks and the implementation of mitigation strategies. The following table outlines the key risks and the corresponding mitigation measures:

Risk	Mitigation Measure
Market Volatility	Diversify product portfolio, hedge currency
Operational Disruptions	Implement backup systems, maintain inventory
Financial Instability	Strengthen financial controls, secure funding

6. The company's future outlook is optimistic, with strong growth prospects in the coming years. The following table provides a summary of the key factors driving growth:

Factor	Impact on Growth
Product Innovation	Positive
Market Expansion	Positive
Operational Efficiency	Positive

[illegible]

