

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Signal Advance, Inc.

A Texas Corporation

2520 County Road 81
Rosharon, Texas 77583

Phone: 713 510 7445

Website: signaladvance.com

Email: info@signaladvance.com

SIC Codes: 8731, 8711

Quarterly Report for the Six (6) Month Period Ended June 30, 2025
(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

55,167,522 as of June 30, 2025

53,964,588 as of December 31, 2024

44,796,688 as of December 31, 2023

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: ☐

No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐

No: ☒

Change in Control

Indicate by check mark whether a Change in Control of the company has occurred over this reporting period:

Yes: ☐

No: ☒

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

Current name and names used by predecessor entities and the dates of the name changes.

Company Name: Signal Advance, Inc. – Texas Corporation (July 2, 2007)

Date and state (or jurisdiction) of incorporation (or registration) of the Issuer and each predecessor (within the last five (5) years), including the issuer's current standing in its state of incorporation (e.g., active, default, inactive):

Incorporated in the State of Texas on June 4, 1992 Current Standing: Active

Prior Incorporation Information for the issuer and any predecessors during the past five years: N/A

Trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception: N/A

List of any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months: N/A

The address of the issuer's principal executive office: 2520 County Road 81, Rosharon, TX 77583

The address of the issuer's principal place of business: Same as above

Check box if principal executive office and principal place of business are the same address: Yes: ☒ No: ☐

Has the issuer or any of its predecessors ever been in bankruptcy, receivership, or any similar proceeding in the past five years? Yes: ☐ No: ☒

2) Security Information

Transfer Agent:

Name: Nevada Agency and Transfer Company

Phone: 773 322 0626

Email: info@natco.com

Address: 50 West Liberty, Suite 880, Reno, Nevada 89501

Is the Transfer Agent registered under the Exchange Act? Yes: ☒ No: ☐

Publicly Quoted or Traded Securities:

Trading symbol:	SIGL
Title and class of securities outstanding:	Common Stock
CUSIP:	83662L 20 9
Par or stated value:	No Par
Total shares authorized:	200,000,000 as of June 30, 2025
Total shares outstanding:	55,167,522 as of June 30, 2025
Number of Shares in the Public Float:	15,345,783 as of June 30, 2025
Total number of shareholders of record:	214 as of June 30, 2025

Other classes of authorized or outstanding equity securities: N/A

Security Description:

1. For common equity, describe any dividend, voting and preemption rights.

Each shareholder is entitled to one vote for each share held on each matter submitted to a vote of the shareholders. Shares are not redeemable and do not have conversion rights. The shares have no pre-emptive rights and there is no cumulative voting for Directors. The shares currently outstanding are fully paid and non-assessable.

In the event of the dissolution, liquidation or winding up of the Company, the assets, then legally available, will be distributed ratably among such shareholders in proportion to their shares. Shareholders are only entitled to profit distributions or dividends proportionate to their shares of ownership when and if declared by Management out of funds legally available. To date, the Company has not made any such profit distributions or dividend issuances. Future profit distribution dividend policies are subject to the discretion of Management and will depend upon a number of factors, including among other things, the capital requirements and the financial condition of the Company.

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions. N/A
3. Describe any other material rights of common or preferred stockholders. N/A
4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report. N/A

3) Issuance History

A. Changes to the Number of Outstanding Shares

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years: No ☐ Yes ☒ See Appendix A.

B. Convertible Debt

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

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.

Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

A. Summary of the issuer's business operations:

Signal Advance, Inc. continues to refine its proprietary Signal Advance Technology and develop potential applications. The proprietary technology has been demonstrated to temporally modulate analog signals and can be applied to significantly reduce signal detection delays associated with a variety of analog signals that can originate from a broad range of physical sensors. The resulting reduction in response time translates to improved performance in control, interventional, and signal transmission systems.

The temporal modulation capability of the technology is being applied to the development of analog encryption technology. A USPTO utility patent covering various aspects of the technology under development has been issued. In addition, an international (PCT) patent application and the first of multiple Continuation patent applications have been filed. Further, the first of multiple Continuation-in-Part patent applications is in preparation.

B. List any subsidiaries, parent company, or affiliated companies: N/A

C. The issuers' principal products or services,

Products/Services: Engineering, research and technology development related to application and implementation of the Company's proprietary Signal Advance technology (patented in the U.S., China, Europe, Mexico and India).

Addressable Markets: Biomedicine, industrial control/infrastructure, transportation, communications, defense and cyber-security. The Company is currently focused on analog hardware encryption (Analog Guard®) while continuing to explore applications in which temporally-advanced signal detection reduces or offsets system response delays to improve performance.

5) Issuer's Facilities

The issuer currently leases 1,000 Sq. ft. of office/lab space with access to an additional 4,000 sq. ft. of shop space located in the greater Houston area at the Company's principal office. The Company has licensed the proprietary Signal Advance technology from its founder, Dr. Hymel. The Company also owns the necessary technology development equipment and instrumentation to develop specific applications for the technology.

6) Officers, Directors, and Control Persons Holdings as of March 31, 2025

Officers, Directors & Control Persons (>5%)	Affiliation	City/State	Shares owned	Share type/class	Percentage of Class Outstanding
Chris Hymel	CEO/CFO, Dir.	Rosharon, Texas	22,153,198	Common	40.16%
Ron Stubbers	COO, Dir.	Houston, Texas	2,379,013	Common	4.31%
Richard Seltzer	Secretary, Dir.	Houston, Texas	1,563,941	Common	2.83%
Stanley Wayne Dubyn & Tiffany Marie Guthrie, JT TEN	Control Persons	Hermosa Beach, California	3,117,202	Common	5.65%
Officers, Directors & Control Persons			29,213,354		52.95%

7) Legal/Disciplinary History

- A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:
1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations); No
 2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities; No
 3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated; No
 4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or No
 5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities. No
 6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail. No
- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities. N/A

8) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Corporate Counsel

Name: Richard C. Seltzer, Attorney at Law

Address: 1800 West Loop South, Suite 1110
Houston, TX 77027

Phone: 713 522 7333

Email: rseltzer@realclearcounsel.com

Accountant

N/A

Investor Relations:

N/A

Other Service Providers:

N/A

9) Disclosure and Financial Information

A. This Disclosure Statement and Financial Statements were prepared by (name of individual):

Name: Dr. Chris M. Hymel

Title: CEO/CFO

Relationship to Issuer: CEO/CFO/Director

B. The attached financial statements were prepared in accordance with U.S. GAAP.

Dr. Hymel has performed GAAP accounting and prepared financial reports for over 30 years, including those required for successful Securities and Exchange Commission offering registration.

Financial statements and associated notes through and for the six (6) month period ended June 30, 2025 are provided in Appendix B.

10) Issuer Certification

Principal Executive and Financial Officer:

I, Chris M. Hymel certify that:

1. I have reviewed this Disclosure and Financial Statements for Signal Advance, Inc. for the six (6) month period ended June 30, 2025.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: July 15, 2025

Signature: /s/ Chris M Hymel, CEO/CFO



SIGNAL ADVANCE, INC.

FINANCIAL STATEMENTS

For The Six (6) Month Period Ended June 30, 2025

SIGNAL ADVANCE, INC.
BALANCE SHEETS
As of June 30, 2025
(Unaudited)

	June 30, 2025	December 31, 2024
ASSETS		
Current Assets		
Cash or Cash Equivalent	\$ 109,339	\$ 167,018
Other Current Assets		
Available for Sale Securities	56,629	33,181
Short-Term Loans	13,000	9,500
Total Other Current Assets	69,629	42,681
Total Current Assets	\$ 178,968	\$ 209,699
Fixed Assets		
Property and Equipment, net	51,700	59,838
Total Fixed Assets	\$ 51,700	\$ 59,838
Other Assets		
Intangible Property, net	2,069,766	1,995,401
Total Other Assets	2,069,766	1,995,401
TOTAL ASSETS	\$ 2,300,434	\$ 2,264,938
LIABILITIES & SHAREHOLDERS' EQUITY		
Liabilities		
Line of Credit	3,928	7,983
Total Liabilities	\$ 3,928	\$ 7,983
Shareholders' Equity		
Common Stock, No Par, 200M shares authorized		
Shares Issued and Outstanding		
53,964,588 as of December 31, 2024		
55,167,522 as of June 30, 2025		
Capital Investment	9,478,677	9,302,160
Retained Earnings	(7,045,205)	(6,833,118)
Net Income	(136,967)	(212,087)
Total Shareholders' Equity	2,296,506	2,256,955
TOTAL LIABILITIES & SHAREHOLDERS' EQUITY	\$ 2,300,434	\$ 2,264,938

See notes to consolidated financial statements

SIGNAL ADVANCE, INC.
STATEMENTS OF OPERATIONS
For The Six (6) Month Period Ended June 30, 2025
(Unaudited)

	<u>January - June 2025</u>	<u>January - December 2024</u>
Ordinary Income/Expense		
Income		
Other Income	\$ 10,401	\$ 0
Total Income	<u>10,401</u>	<u>0</u>
Gross Profit	\$ <u>10,401</u>	\$ <u>0</u>
Expense		
General and Administrative	34,483	50,340
Amortization	44,386	27,212
Depreciation	8,474	11,134
Professional Fees	<u>83,473</u>	<u>157,093</u>
Total Expense	<u>170,816</u>	<u>245,779</u>
Net Ordinary Income	\$ (160,415)	\$ (245,779)
Other Income/Expense		
Other Income		
Gain/Loss	<u>23,448</u>	<u>33,692</u>
Total Other Income	<u>23,448</u>	<u>33,692</u>
Net Other Income	<u>23,448</u>	<u>33,692</u>
Net Income	\$ <u>(136,967)</u>	\$ <u>(212,087)</u>

See notes to consolidated financial statements.

SIGNAL ADVANCE, INC.
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
As of June 30, 2025
(Unaudited)

	Common shares		Paid in Capital		Retained earnings		Total
	<u> </u>		<u> </u>		<u> </u>		<u> </u>
Balance December 31, 2023	44,796,688	\$	8,501,120	\$	(6,833,118)	\$	1,668,002
Shares issued for cash	3,591,617		343,980				343,980
Shares issued for services	5,576,283		457,060				457,060
Net Income (loss)					(212,087)		(212,087)
Balance December 31, 2024	53,964,588		9,302,160	\$	(7,045,205)	\$	2,256,955
Shares issued for cash	361,552		68,400				68,400
Shares issued for services	841,382		108,118				108,118
Net Income (loss)					(136,967)		(136,967)
Balance June 30, 2025	55,167,522		9,478,678	\$	(7,182,172)	\$	2,296,506

See notes to consolidated financial statements.

SIGNAL ADVANCE, INC.
STATEMENTS OF CASH FLOWS
For The Six (6) Month Period Ended June 30, 2025
(Unaudited)

	January - June 2025	January - December 2024
OPERATING ACTIVITIES		
Net Income	\$ (136,967)	\$ (212,087)
Adjustments to reconcile Net Income to net cash provided by operations:		
Amortization	44,386	21,558
Depreciation	8,474	3,622
Common Stock Issued for Services	108,117	437,060
Net cash provided by Operating Activities	\$ <u>24,011</u>	\$ <u>250,154</u>
INVESTING ACTIVITIES		
Available for Sale Securities	(23,488)	18,808
Intangible Property	(118,752)	(459,943)
Property and Equipment	(335)	3,078
Short-Term Loan	(3,500)	(5,500)
Net cash provided by Investing Activities	\$ <u>(146,035)</u>	\$ <u>(443,556)</u>
FINANCING ACTIVITIES		
Common Stock Issued for Cash	68,400	363,980
Line of Credit - Shareholder	(4,055)	(11,847)
Net cash provided by Financing Activities	\$ <u>64,345</u>	\$ <u>352,133</u>
Net cash increase for period	(57,679)	158,731
Cash at beginning of period	<u>167,018</u>	<u>8,287</u>
Cash at end of period	\$ <u><u>109,339</u></u>	\$ <u><u>167,018</u></u>

See notes to consolidated financial statements

SIGNAL ADVANCE, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025

NOTE 1 - ORGANIZATION

Signal Advance, Inc. (the “Company”), incorporated in Texas on June 4, 1992, is an engineering product and procedure development and consulting firm developing applications for emerging technologies. The Company has significant experience in computer technology, distributed information systems, data acquisition and analysis systems, electronic technology development, biomedicine, intellectual property protection and regulatory requirements. The Company is focused on developing and implementing its proprietary signal advance technology that acts to reduce signal detection delay with potential applications in biomedicine, transportation, defense, communications, cyber-security and industrial control systems to be implemented through subsidiaries.

REORGANIZATION

Analog Guard, Inc., a Texas Corporation, ad a wholly-owned subsidiary of Signal Advance, Inc., was formed to facilitate a future spin-off of the Analog Guard® business unit into a separate company. Management believes that a future separation will better position Analog Guard® for targeted growth and external investment by creating operational separation, enhancing focus on the encryption business unit, and enabling more flexible investment structure.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

RECLASSIFICATION - Research and Development

Per the Tax Cuts and Jobs Act (TCJA), amendment to Section 174, research or experimental (R&E) expenditures must be capitalized for tax years beginning after December 31, 2021. As such, R&E expenditures, previously carried as an expense, have been reclassified to a R&D capital account. For R&E capital expenditures that currently have an indeterminate “life”, no amortization is applied. When the R&E has resulted in the application for intellectual property protection to the United States Patent and Trademark Office, applicable R&E expenditures will be amortized of the life of the patent. Research and Experimentation that will not be transferred into Intellectual Property through a patent application may be capitalized and subsequently amortized over a five (5) year period. The financial statements have been amended to reflect these adjustments consistent with the Section 174 amendment.

Revenue Recognition

Our revenue is generated by providing engineering, scientific and medical/legal consulting services. The majority of our services are provided based on hourly rate contracts. Some contracts may have limits. Revenue is not recognized over these limits until authorization by the client has been received.

The Company has concluded that each project represents a single performance obligation as each is a single promise to deliver a customized engagement and deliverable. For the majority of these services, either practically or contractually, the work performed and delivered to the client has no alternative use to the Company. Additionally, the Company maintains an enforceable right to payment at all times throughout the contract.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES – (continued)

The Company utilizes an input method and recognizes revenue over time, based on hours expended relative to the total estimated hours required to satisfy the performance obligation. This input method was chosen since it closely aligns with how control of interim deliverables is transferred to the customer throughout the engagement and is also the method used internally to price the project and assess operational performance. If the Company were to enter into an agreement where it does not have an enforceable right to payment at all times, revenue would be recognized at the point in time the project is completed.

Contract Assets and Liabilities

Accounts Receivable

Accounts receivable includes amounts billed and currently due from customers. Since the only condition for payment of our invoices is the passage of time, the Company records a receivable on the date the invoice is issued. Also included in accounts receivable are unbilled amounts resulting from revenue exceeding the amount billed to the customer, where the right to payment is unconditional. If the right to payment for services performed was conditional on something other than the passage of time, the unbilled amount would be recorded as a separate contract asset.

In addition, since the majority of the Company's contracts are for a duration of less than one year and payment is expected within one year from the transfer of products and services, the Company does not adjust its receivables or transaction price for the effects of a significant financing component.

Allowance for Doubtful Accounts

The Company determines an allowance for doubtful accounts based upon a review of outstanding receivables, historical write-off experience and existing economic conditions. Receivables past due over 90 days are considered delinquent and reviewed individually for collectability. Management has determined that the allowance for doubtful accounts as of June 30, 2025 was \$ -0-.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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 as well as the reported amount of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Concentration of Credit Risk

The Company maintains its cash in demand deposit accounts or "noninterest-bearing transaction accounts" which, at times, may exceed federally insured limits. The Company's management periodically assesses the financial stability of these banks. The Company has not experienced any losses on such accounts.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Investment in Equity Securities

The Company currently holds investments in marketable equity securities. Equity securities are recorded at fair value with the change in fair value recorded in earnings. Realized gains and losses are included in 'Other income (expense)' in the consolidated statements of operations.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES – (continued)

Fair Value of Financial Instruments

Per FASB ASC 820 - *Fair Value Measurements and Disclosures*, we are permitted to elect to measure financial instruments and certain other items at fair value, with the change in fair value recorded in earnings. We elected not to measure any eligible items using the fair value option. Consistent with FASB ASC 820, we implemented guidelines relating to the disclosure of our methodology for periodic measurement of our assets and liabilities recorded at fair market value.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier fair value hierarchy prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). These tiers include:

- Level 1, defined as observable inputs such as quoted prices for identical instruments in active markets;
- Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and
- Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

Our Level 1 assets primarily include our cash, cash equivalents and marketable equity securities. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities. The carrying amount of accounts receivable, accounts payable and accrued liabilities approximate their fair value due to the immediate or short-term maturities of these financial instruments.

Property and Equipment

Fixed Assets (land, buildings and equipment) are carried at cost less accumulated depreciation. Depreciation is based on the estimated service lives of depreciable assets and is provided using the straight-line method. In the case of asset disposal, assets and related depreciation are removed from the accounts, and the net amounts, less proceeds from disposal, are included in income.

Lease Liability

FASB ASU 2016-02, Leases requires an entity to recognize lease liabilities and a right-of-use asset for all leases on the balance sheet and to disclose key information about the entity's leasing arrangements. The term of the Company's office lease is "month-to-month" and thus the lease term is less than twelve (12) months. As such, the Company does not record a lease asset or obligation on its balance sheet as, per this new standard, the lease is deemed to have no impact on its financial position, results of operations, cash flows and related disclosures.

NOTE 3 – DEBT

The President provides funds to the Company under the terms of a Line of Credit Promissory Note negotiated with, and approved by, the Board of Directors. The line of credit is due on demand, is unsecured, and accrues simple interest at 2.5% per quarter. As of June 30, 2025 there was a balance of \$3,928 outstanding.

NOTE 4 – INCOME TAXES

The Company follows ASC 740-10-50 “Accounting for Income Taxes.” Deferred income taxes reflect the net effect of (a) temporary difference between carrying amounts of assets and liabilities for financial purposes and the amounts used for income tax reporting purposes, and (b) net operating loss carry-forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income (loss) in the years in which those temporary differences are expected to be recovered or settled.

	Net Operating Loss	Valuation Allowance
	<u> </u>	<u> </u>
Federal income tax benefit attributed to Net Operating Loss Carry-Over from Previous Years		
Year-Ended December 31, 2020	90,092	90,092
Year-Ended December 31, 2021	222,473	222,473
Year-Ended December 31, 2022	259,662	259,662
Year-Ended December 31, 2023	239,954	239,954
Year-Ended December 31, 2024	212,087	212,087
Net benefit	\$ 1,024,268	\$ 1,024,268

The cumulative tax effect at the rate of 21% of significant items comprising the net deferred tax amount:

Deferred tax attributed:

Net operating loss carryover	215,096	215,096
Less: change in valuation allowance	<u>-</u>	<u>-</u>
Net deferred tax asset	\$ 215,096	\$ 215,096

The effect of a change in tax rules on deferred tax assets and liabilities is recognized in operations in the year of change. A valuation allowance is recorded when it is “more likely-than-not” that a deferred tax asset will not be realized.

Tax benefits of uncertain tax positions are recognized only if it is more likely than not that the Company will be able to sustain a position taken on an income tax return. The Company has no liability for uncertain tax positions as of December 31, 2024. Interest and penalties, if any, related to unrecognized tax benefits would be recognized as interest expense. The Company does not have any accrued interest or penalties associated with unrecognized tax benefits, nor was any significant interest expense recognized during the years ended December 31, 2024, 2023, 2022 and 2021.

No net provision for refundable Federal income tax has been made in the accompanying statement of loss because no recoverable taxes were paid previously. Similarly, no deferred tax asset attributable to the net operating loss carry-forward has been recognized, as it is not deemed likely to be realized.

The provision for refundable federal income tax consists of the following for the periods ending:

As of December 31, 2024, the Company has:

- \$1,024,268 in net operating loss carry-forward available to offset future taxable income,
- Open tax years of 2024, 2023, 2022 and 2021 that are subject to examination by tax authorities.

NOTE 5 - EQUITY

During the year-ended December 31, 2023, the Company made the following Common Stock issuances:

- 675,531 shares of common stock valued at \$62,600 were issued for cash.
- 1,649,375 shares of common stock valued at \$156,200 were issued for services rendered
- 245,421 shares of common stock valued at \$30,000 were issued for cash by Officers/Directors.
- 1,573,156 shares of common stock valued at \$156,583 were issued for services rendered by Officers/Directors

During the year-ended December 31, 2024, the Company made the following Common Stock issuances:

- 3,591,617 shares of common stock valued at \$343,980 were issued for cash.
- 2,412,064 shares of common stock valued at \$220,810 were issued for services rendered
- 3,164,219 shares of common stock valued at \$236,250 were issued for services rendered by Officers/Directors.

During the six (6) month period ended June 30, 2025, the Company made the following Common Stock issuances:

- 361,552 shares of common stock valued at \$69,400 were issued for cash.
- 397,742 shares of common stock valued at \$45,392 were issued for services rendered
- 443,640 shares of common stock valued at \$62,726 were issued for services rendered by Officers/Directors.

NOTE 6 - COMMON STOCK ISSUED FOR SERVICES

The Company issued shares of SIGL Common stock to various consultants and service providers in exchange for services rendered. The fair value of the shares issued was determined based on the Volume Weighted Average Price (VWAP) of the Company's common stock for the two (2) weeks preceding the respective grant dates. This amount was recognized as stock-based compensation expense and recorded in the accompanying statement of operations. No cash proceeds were received in connection with these issuances. Management believes these issuances are consistent with the Company's strategy to conserve cash and align service provider incentives with shareholder interests.

NOTE 7 - RELATED PARTY TRANSACTIONS

During the six (6) month period ended June 30, 2025, \$6,000 in rent was paid to an Officer/Director.

As of June 30, 2025 a line-of-credit with the Company CEO, has a balance owed of \$3,928.

APPENDIX A: STOCK ISSUANCES

Date of Transaction	Type of Transaction	Number of Shares Issued	Class of Securities	Value of Shares Issued	Issued at a Discount	Individual / Entity to Whom Shares were Issued	Reason for Issuance	Restricted on Filing Date?	Exemption/ Registration (Rule)
20-Jan-23	New Issue	58,095	Common	\$0.11	No	Watson, Michael	Service	Yes	4(a)(2)
1-Feb-23	New Issue	396,372	Common	\$0.11	No	Hymel, Chris M.	Service	Yes	4(a)(2)
17-Feb-22	New Issue	102,564	Common	\$0.21	No	Seltzer, Richard C	Cash	Yes	4(a)(2)
20-Feb-22	New Issue	94,563	Common	\$0.20	No	Adair, Charles W & Diana S, JTWROS	Cash	Yes	4(a)(2)
29-Apr-23	New Issue	6,211	Common	\$0.22	No	Lewkebandara, Thanushka	Service	Yes	4(a)(2)
5-Jun-23	New Issue	218,978	Common	\$0.14	No	Hymel, Chris M.	Service	Yes	4(a)(2)
5-Jun-23	New Issue	78,261	Common	\$0.14	No	Watson, Michael	Service	Yes	4(a)(2)
9-Jun-23	New Issue	35,714	Common	\$0.14	No	Henry, David	Service	Yes	4(a)(2)
9-Jun-23	New Issue	37,500	Common	\$0.14	No	Joe, Herbert	Service	Yes	4(a)(2)
12-Jun-23	New Issue	35,750	Common	\$0.14	No	Seltzer, Richard C	Service	Yes	4(a)(2)
12-Jun-23	New Issue	35,750	Common	\$0.14	No	Shih, Hue-The	Service	Yes	4(a)(2)
31-Jul-23	New Issue	110,484	Common	\$0.12	No	Watson, Michael	Service	Yes	4(a)(2)
8-Aug-23	New Issue	120,968	Common	\$0.12	No	Oak, Alan & Ann	Cash	Yes	4(a)(2)
18-Aug-23	New Issue	8,403	Common	\$0.12	No	Lewkebandara, Thanushka	Service	Yes	4(a)(2)
18-Aug-23	New Issue	8,403	Common	\$0.12	No	McKenna, Tom	Service	Yes	4(a)(2)
26-Sep-23	New Issue	158,571	Common	\$0.07	No	Watson, Michael	Service	Yes	4(a)(2)
26-Sep-23	New Issue	171,429	Common	\$0.07	No	Hymel, Chris M.	Service	Yes	4(a)(2)
26-Sep-23	New Issue	150,000	Common	\$0.07	No	Watson, Michael	Service	Yes	4(a)(2)
26-Sep-23	New Issue	250,000	Common	\$0.07	No	Stubbers, Ron A.	Service	Yes	4(a)(2)
26-Sep-23	New Issue	250,000	Common	\$0.07	No	Otman, Naser	Service	Yes	4(a)(2)
26-Sep-23	New Issue	50,000	Common	\$0.07	No	Sampara, Kamal	Service	Yes	4(a)(2)
26-Sep-23	New Issue	25,000	Common	\$0.07	No	Nightingale, Alan	Service	Yes	4(a)(2)
3-Oct-23	New Issue	142,857	Common	\$0.07	No	Seltzer, Richard C	Cash	Yes	4(a)(2)
6-Oct-23	New Issue	40,000	Common	\$0.06	No	Eldridge, Darrell & Marilyn Ann, JTWROS	Cash	Yes	4(a)(2)
6-Oct-23	New Issue	420,000	Common	\$0.06	No	Oak, Alan & Ann, JTWROS	Cash	Yes	4(a)(2)
20-Dec-23	New Issue	12,610	Common	\$0.04	No	Hughley, Darius	Service	Yes	4(a)(2)
29-Dec-23	New Issue	465,000	Common	\$0.10	No	Stubbers, Ron A.	Service	Yes	4(a)(2)
29-Dec-23	New Issue	660,000	Common	\$0.10	No	Otman, Naser	Service	Yes	4(a)(2)

No. of Shares Outstanding as of December 31, 2023:

Closing Balance (Common): 44,796,688

Date of Transaction	Type of Transaction	Number of Shares Issued	Class of Securities	Value of Shares Issued	Issued at a Discount	Individual / Entity to Whom Shares were Issued	Reason for Issuance	Restricted on Filing Date?	Exemption / Registration (Rule)
12-Feb-24	New Issue	750,000	Common	\$0.09	No	Hymel, Chris M.	Cash	Yes	4(a)(2)
14-Feb-24	New Issue	250,000	Common	\$0.10	No	Mustang Partners	Service	Yes	4(a)(2)
4-Mar-24	New Issue	250,000	Common	\$0.10	No	Gama, Maria P	Service	Yes	4(a)(2)
22-Mar-24	New Issue	150,000	Common	\$0.10	No	Mustang Partners	Service	Yes	4(a)(2)
22-Mar-24	New Issue	1,000,000	Common	\$0.07	No	Hymel, Chris M.	Service	Yes	4(a)(2)
26-Mar-24	New Issue	11,364	Common	\$0.09	No	Lewkebandara, Thanushka	Service	Yes	4(a)(2)
1-May-24	New Issue	1,000,000	Common	\$0.10	No	Ring Exempt Trust ¹	Cash	Yes	4(a)(2)
1-May-24	New Issue	500,000	Common	\$0.10	No	Pascarelli, Phillip A	Cash	Yes	4(a)(2)
20-Mar-24	New Issue	250,000	Common	\$0.10	No	Mark Walker & Tara Valachovic, JTWROS	Cash	Yes	4(a)(2)
20-Mar-24	New Issue	500,000	Common	\$0.10	No	Sean Faulkner	Cash	Yes	4(a)(2)
3-Jun-24	New Issue	112,500	Common	\$0.10	No	Ring Exempt Trust ¹	Service	Yes	4(a)(2)
3-Jun-24	New Issue	250,000	Common	\$0.10	No	Timothy Bethany	Cash	Yes	4(a)(2)
17-Jun-24	New Issue	250,000	Common	\$0.10	No	George Stavropoulos	Cash	Yes	4(a)(2)
18-Jul-24	New Issue	250,000	Common	\$0.10	No	Mark Bodnar	Cash	Yes	4(a)(2)
24-Jul-24	New Issue	20,000	Common	\$0.10	No	Watson, Michael	Service	Yes	4(a)(2)
1-Aug-24	New Issue	250,000	Common	\$0.10	No	Stubbers, Ron A	Service	Yes	4(a)(2)
1-Aug-24	New Issue	500,000	Common	\$0.10	No	Otman, Naser	Service	Yes	4(a)(2)
02-Aug-24	New Issue	5,461	Common	\$0.08	No	Watson, Michael	Service	Yes	4(a)(2)
2-Aug-24	New Issue	70,513	Common	\$0.08	No	Stubbers, Ron A	Service	Yes	4(a)(2)
2-Aug-24	New Issue	64,103	Common	\$0.08	No	Otman, Naser	Service	Yes	4(a)(2)
21-Aug-24	New Issue	14,493	Common	\$0.07	No	Sparkes, Ross	Service	Yes	4(a)(2)
21-Aug-24	New Issue	14,493	Common	\$0.07	No	McKenna, Tom	Service	Yes	4(a)(2)
9-Aug-24	New Issue	266,667	Common	\$0.08	No	Adair, Wes/Dianna	Cash	Yes	4(a)(2)
16-Sep-24	New Issue	200,000	Common	\$0.08	No	Hymel, Chris M	Service	Yes	4(a)(2)
18-Oct-24	New Issue	312,500	Common	\$0.066	No	Hymel, Chris M	Service	Yes	4(a)(2)
18-Oct-24	New Issue	10,000	Common	\$0.10	No	Franklin Daniel Lee	Service	Yes	4(a)(2)
4-Nov-24	New Issue	575,500	Common	\$0.10	No	Munck Wilson Mandala, LLP ²	Service	Yes	4(a)(2)
4-Nov-24	New Issue	253,521	Common	\$0.71	No	Andrew Lee & Christina Ellen Messarra, JTWROS	Service	Yes	4(a)(2)
24-Dec-24	New Issue	23,810	Common	\$0.084	No	Eldridge, Darrell & Marilyn Ann, JTWROS	Cash	Yes	4(a)(2)
24-Dec-24	New Issue	47,619	Common	\$0.084	No	Fehlhaber, Joel F.	Cash	Yes	4(a)(2)
30-Dec-24	New Issue	165,856	Common	\$0.074	No	Hymel, Chris M	Service	Yes	4(a)(2)
30-Dec-24	New Issue	375,000	Common	\$0.074	No	Stubbers, Ron A	Service	Yes	4(a)(2)
30-Dec-24	New Issue	475,000	Common	\$0.074	No	Otman, Naser	Service	Yes	4(a)(2)

1 Jonathan Ring, Trustee, Ring Exempt Trust

2 William A Munck, Global Managing Partner

No. of Shares Outstanding as of the date of this report:

Closing Balance (Common): 53,964,588

Date of Transaction	Type of Transaction	Number of Shares Issued	Class of Securities	Value of Shares Issued	Issued at a Discount	Individual/Entity to Whom Shares were Issued	Reason for Issuance	Restricted on Filing Date?	Exemption/Registration (Rule)
07-Jan-25	New Issue	43,160	Common	\$0.10	No	Samaranayake, Nuwan	Services	Yes	4(a)(2)
17-Jan-25	New Issue	35,750	Common	\$0.08	No	Watson, Michael	Services	Yes	4(a)(2)
17-Jan-25	New Issue	20,000	Common	\$0.08	No	Nsofar, Emmanuel C	Service (Hymel)	Yes	4(a)(2)
15-Jan-25	New Issue	164,706	Common	\$0.85	No	Hymel, Chris M.	Services	Yes	4(a)(2)
20-Jan-25	New Issue	100,000	Common	\$0.10	No	Lisa David & Shelby DuColon, JTWROS	Cash	Yes	4(a)(2)
01-Feb-25	New Issue	250,000	Common	\$0.10	No	Ring, Johnathan	Services	Yes	4(a)(2)
04-Feb-25	New Issue	125,000	Common	\$0.20	No	Adair, Wes/Dianna	Cash	Yes	4(a)(2)
04-Feb-25	New Issue	20,833	Common	\$0.24	No	Alex/Kim Dula Revocable Trust	Cash	Yes	4(a)(2)
04-Feb-25	New Issue	7,500	Common	\$0.20	No	Thompson, Grady & Debra	Cash	Yes	4(a)(2)
05-Feb-25	New Issue	41,667	Common	\$0.24	No	Johnson, Mabrico	Cash	Yes	4(a)(2)
14-Feb-25	New issue	60,000	Common	\$0.25	No	Smart, Martha M	Cash	Yes	4(a)(2)
15-Mar-25	New Issue	40,000	Common	\$0.25	No	GS Whitney & Co. ¹	Services	Yes	4(a)(2)
11-Apr-25	New Issue	6,552	Common	\$0.289	No	Paul & Tina M Gutierrez, JTWROS	Cash	Yes	4(a)(2)
05-May-25	New Issue	8,832	Common	0.183	No	Watson, Michael	Services	Yes	4(a)(2)
05-May-25	New Issue	163,043	Common	0.183	No	Hymel, Chris M,	Services	Yes	4(a)(2)
23-Jun-25	New Issue	5,102	Common	0.196	No	Lewkebandara, Thanushka	Services	Yes	4(a)(2)
30-Jun-25	New Issue	110,789	Common	0.160	No	Hymel, Chris M.	Services	Yes	4(a)(2)

1 Nick Ferrara, Manager

No. of Shares Outstanding as of the date of this report:

Closing Balance (Common):

55,167,522