

Powerstorm Holdings, Inc.

221 W 9th St, Suite # 162, Wilmington, DE 19801

+13022039343
<https://psto.info/>
ampru2@psto.info

Quarterly Report

For the period ending September 30, 2024 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

27,492,190 as of September 30, 2024;

27,492,190 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, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

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

⁴ “Change in Control” shall mean any events resulting in:

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

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

The Company was originally formed as Powerstorm Capital Corp on October 10, 2011, with its address at 31244 Palos Verdes Dr. W, Ste. 245, Rancho Palos Verdes, CA, 90275-5370.

On February 25, 2015 the Company changed its name to Powerstorm Holdings Inc., with its address at 8 The Green, STE B, Dover, Delaware, 19901.

On January 1, 2023, the Company relocated to 8 The Green, Ste 300, Dover, Delaware, 19901.

On November 22, 2023, the Company relocated to 221 W 9th St, Suite # 162, Wilmington, DE 19801.

Current State and Date of Incorporation or Registration: Delaware incorporated on October 10, 2011.
Standing in this jurisdiction: (e.g. active, default, inactive): Active.

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

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

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

Demergers of the two subsidiaries, Infinity Supply BV and Northern Lights Impact Inc., as of December 31, 2023. These subsidiaries were acquired in full in 2021 through Convertible Promissory Notes.

Address of the issuer's principal executive office:

221 W 9th St, Suite # 162, Wilmington, DE 19801.

Address of the issuer's principal place of business:

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

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: VStock Transfer, LLC
Phone: (212) 828-8436
Email: jennifer@vstocktransfer.com
Address: 18 Lafayette Place, Woodmere, NY 11598

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	PSTO	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	73938H106	
Par or stated value:	\$0.001	
Total shares authorized:	300,000,000	as of date: September 30, 2024
Total shares outstanding:	27,492,190	as of date: September 30, 2024
Total number of shareholders of record:	55	as of date: September 30, 2024

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

N/A

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

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

Exact title and class of securities outstanding:	Preferred Stock	
Par or stated value:	\$0.01	
Total shares authorized:	5,000,000	as of date: September 30, 2024
Total shares outstanding:	0	as of date: September 30, 2024
Total number of shareholders of record:	0	as of date: September 30, 2024

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

N/A

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

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

According to the Articles of Incorporation: There are none other than those required by law: All outstanding shares of common stock are of the same class and have equal rights and attributes. The holders of common stock are entitled to one vote per share on all matters submitted to a vote of stockholders of the Company. All stockholders are entitled to share equally in dividends, if any, as may be declared from time to time by the

Board of Directors out of funds legally available. In the event of liquidation, the holders of common stock are entitled to share ratably in all assets remaining after payment of all liabilities. The stockholders do not have cumulative or preemptive rights.

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

According to the Articles of Incorporation: The Preferred Stock may be issued in one or more series, from time to time, with each such series to have such designation, relative rights, preferences or limitations, as shall be stated and expressed in the resolution or resolutions providing for the issue of such series adopted by the Board of Directors of the Corporation (the "Board"), subject to the limitations prescribed by law and in accordance with the provisions hereof, the Board being hereby expressly vested with authority to adopt any such resolution or resolutions. The authority of the Board with respect to each series of Preferred Stock shall include, but not be limited to, the determination [of the Board]...The holders of shares of the Preferred Stock of each series shall be entitled, upon liquidation or dissolution or upon the distribution of the assets of the Corporation, to such preferences, if any, as provided in the resolution or resolutions creating such series of Preferred Stock, and no more, before any distribution of the assets of the Corporation shall be made to the holders of shares of the Common Stock. Whenever the holders of shares of the Preferred Stock shall be entitled to receive a preferred distribution and have been paid the full amounts to which they shall be entitled, the holders of shares of the Common Stock shall be entitled to share ratably in all remaining assets of the Corporation."

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

None other than those set forth in the Articles of Incorporation, and described above.

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.

None.

3) Issuance History

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

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

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

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: Yes: x (If yes, you must complete the table below)

Shares Outstanding <u>Opening Balance:</u> Date: December 31, 2021 Common: 23,275,009 Preferred: 0			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>Feb.01, 2022</u>	<u>New issuance</u>	<u>5,000</u>	<u>Common shares</u>	<u>\$0.27</u>	<u>No</u>	<u>Sherry Li</u>	<u>Business consulting services</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>Mar.23, 2022</u>	<u>New Issuance</u>	<u>25,000,000</u>	<u>Common shares</u>	<u>\$0.002</u>	<u>Yes</u>	<u>Stay True LLC (entity owned/ controlled by Ana-Maria Pruteanu)</u>	<u>Convertible Promissory Note</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>May 11, 2022</u>	<u>New issuance</u>	<u>54,562</u>	<u>Common shares</u>	<u>\$0.32</u>	<u>No</u>	<u>Loredana Gutiu</u>	<u>CFO bonus; Tranche #1</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>May 11, 2022</u>	<u>New issuance</u>	<u>28,125</u>	<u>Common shares</u>	<u>\$0.32</u>	<u>No</u>	<u>Richard Bolko</u>	<u>Business consulting services</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>May 11, 2022</u>	<u>New issuance</u>	<u>28,125</u>	<u>Common shares</u>	<u>\$0.32</u>	<u>No</u>	<u>Huub Vijverberg</u>	<u>Business consulting services</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>May 25, 2022</u>	<u>New issuance</u>	<u>68,182</u>	<u>Common shares</u>	<u>\$0.22</u>	<u>Yes</u>	<u>Mark Adelman</u>	<u>Business consulting services</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>May 25, 2022</u>	<u>New issuance</u>	<u>23,438</u>	<u>Common shares</u>	<u>\$0.32</u>	<u>No</u>	<u>Mark Adelman</u>	<u>Business consulting services</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>May 26, 2022</u>	<u>Redemption</u>	<u>22,168,673</u>	<u>Common shares</u>	<u>0.00</u>	<u>Yes</u>	<u>Stay True LLC (entity owned/ controlled by Ana-</u>	<u>Amended Convertible Promissory Note</u>	<u>Restricted</u>	<u>4(a)(2)</u>

						<u>Maria Pruteanu</u>)			
<u>Apr 21, 2023</u>	<u>New issuance</u>	<u>69,231</u>	<u>Common shares</u>	<u>\$0.13</u>	<u>No</u>	<u>Huub Vijverberg</u>	<u>Business consulting services</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>Apr 21, 2023</u>	<u>New issuance</u>	<u>134,308</u>	<u>Common shares</u>	<u>\$0.13</u>	<u>No</u>	<u>Loredana Gutiu</u>	<u>CFO bonus; Tranche #2</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>May 05, 2023</u>	<u>New issuance</u>	<u>57,692</u>	<u>Common shares</u>	<u>\$0.13</u>	<u>No</u>	<u>Mark Adelman</u>	<u>Business consulting services</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>Aug 17, 2023</u>	<u>New issuance</u>	<u>79,750</u>	<u>Common shares</u>	<u>\$0.40</u>	<u>No</u>	<u>Infinity Supply BV</u>	<u>Loan converted into shares</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>Aug 17, 2023</u>	<u>New issuance</u>	<u>326,983</u>	<u>Common shares</u>	<u>\$0.40</u>	<u>No</u>	<u>Infinity Supply Inc</u>	<u>Loan converted into shares</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>Aug 17, 2023</u>	<u>New issuance</u>	<u>103,954</u>	<u>Common shares</u>	<u>\$0.40</u>	<u>No</u>	<u>Stay True LLC (entity owned/ controlled by Ana-Maria Pruteanu)</u>	<u>Loan converted into shares</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>Dec.22, 2023</u>	<u>New Issuance</u>	<u>406,504</u>	<u>Common shares</u>	<u>\$0.0369</u>	<u>No</u>	<u>Stay True LLC (entity owned/ controlled by Ana-Maria Pruteanu)</u>	<u>Convertible Promissory Note</u>	<u>Restricted</u>	<u>4(a)(2)</u>

Shares Outstanding on Date of This Report:
27,492,190 ⁽¹⁾

Ending Balance:

Date: September 30, 2024
Common: 27,492,190

Preferred: 0

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

Use the space below to provide any additional details, including footnotes to the table above:

On March 23, 2022, 25,000,000 shares were issued to Stay True LLC, PSTO's majority shareholder, representing Part 1 (one) of the payment due by PSTO, related to the acquisition of Infinity Supply BV, made on December 1, 2021. The purchase price was \$1,132,531.00 USD, equivalent to €1,001,000.00 EURO, as per the European Central Bank exchange ratio on Dec.01, 2021 of €1 EURO = \$1.1314 USD. This was executed as a Convertible Promissory Note, with the entire principal being converted into shares of PSTO at a value representing \$0.002 USD per share. The total amount of shares to be issued to the seller was 566,265,700 restricted common shares.

On May 24, 2022 a Redemption Agreement was signed related to the above Convertible Promissory Note to show the transaction at \$0.40 USD per share, instead of \$0.002 USD per shares. The resulting share total was 2,831,327.50, restricted common shares with a total of 22,168,673 shares redeemed back to the company.

On May 26, 2022, out of the 25,000,000 shares issued to Stay True on March 23, 2022 at \$0.002/share related to the Infinity Supply BV transaction, a total of 22,168,673 shares were redeemed back to the company due to the amendment of the Convertible Promissory Note. Thus, the final total amount of shares related to the transaction is a total sum of 2,831,327.50 restricted common shares at \$0.40/share.

On August 17, 2023, after considering the current share price, historical share value, and the company's current financial position and future growth prospects, the PSTO's Board agrees to the Conversion of the below Loans into Equity Shares at a conversion rate representative of the value at which the loans were made.

The Loans, totalling \$204,275.00 including accrued interest, were converted at a rate of forty cents (\$.040) per share, resulting in the issuance of 510,687 equity shares, as follows:

1. Loan from the subsidiary Infinity Supply BV in the amount of \$31,900 from January, 2022 bearing annual interest rate at 5% was converted into 79,750 shares.
2. Loan from Infinity Supply Inc in the amount of \$130,793 from January, 2021 bearing annual interest rate at 5% was converted into 326,983 shares.
3. Loan from Stay True LLC (entity owned/ controlled by Ana-Maria Pruteanu, major shareholder of PSTO) in the amount of \$41,582 from January, 2021 bearing annual interest rate at 5% was converted into 103,954 shares.

On December 22, 2023, pursuant to the Convertible Promissory Note dated September 30, 2021, Northern Lights Impact Inc exercises its right to convert the principal amount of \$15,000 of the Note into 406,504 shares 1933 ACT LEGEND Restricted Shares of Powerstorm Holdings Inc at \$0.036 per share.

PSTO has historically issued shares to several advisory members, leveraging their expertise to drive our long-term growth. We are currently refining our share issuance strategy to ensure alignment with both our strategic objectives and prevailing market conditions. As a result, the share issuance for our most actively engaged advisors, initially scheduled for April, has been temporarily postponed.

These advisors' contributions have been instrumental in shaping our strategic direction, offering substantial value to our operations.

We are committed to continually assessing opportunities that align with the best interests of our company and shareholders. Material developments regarding share issuances will be communicated on a quarterly basis. PSTO is

dedicated to upholding stringent pre-trade and post-trade transparency standards to ensure all stakeholders remain comprehensively informed

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities :

No: Yes: (If yes, you must complete the table below)

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____

***Control persons for any entities in the table above must be disclosed in the table or in a footnote here.

Use the space below to provide any additional details, including footnotes to the table above:

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Powerstorm Holdings, Inc. (PSTO) is a strategic holding company focused on supporting small and medium-sized enterprises (SMEs) within the EU and US markets. Our strategic approach involves providing innovative financial solutions and strategic guidance to help SMEs grow and achieve their full potential.

Our Approach:

- **Innovative Financial Instruments:** We utilize convertible notes, revenue-sharing agreements, and other flexible financial instruments to provide SMEs with the capital they need while aligning financial support with their growth trajectories.
- **Cluster-Based Approach:** We group SMEs into thematic clusters based on complementary technologies and markets, fostering synergies and collaborative growth. This approach enhances innovation and creates a supportive ecosystem.
- **Strategic Partnerships:** We form strategic partnerships to provide SMEs with active management support and access to new markets. This comprehensive support system helps SMEs navigate growth challenges and capitalize on new opportunities.
- **Sustainability Commitment:** We prioritize the incorporation of sustainable practices within supported companies to contribute to their long-term responsible growth.

Recent Developments:

- **Market Adaptation:** As market dynamics within various sectors have shifted, including disruptions related to global supply chains and emerging technologies, we have adjusted our strategic support to prioritize companies well-positioned within these evolving sectors.

Current Status:

- **Active Engagement:** PSTO is actively engaging with SMEs within our focus sectors that have the potential to benefit from our approach and contribute to our overall strategic objectives.
- **Process Development:** We are continuously developing and refining our processes to integrate AI solutions and sustainability practices within our supported companies, as appropriate.
- **Strategic Relationship with Infinity IPO Ventures:** PSTO has established a strategic relationship with Infinity IPO Ventures, effective from Q2. Infinity IPO Ventures is responsible for sourcing and developing the deal pipeline and finding strategic partners for PSTO. This approach streamlines our operations and reduces internal overhead related to pipeline development.

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

C. Describe the issuers' principal products or services.

Principal Services:

Powerstorm's core service is providing strategic financial support and guidance to sustainability-focused SMEs in both the EU and US markets. Priority is given to companies demonstrating an established revenue stream, typically over €5M.

Upon engagement, PSTO offers the following potential benefits to supported companies:

- **Specialized Financing:** Access to tailored financing options to support potential growth initiatives.
- **Operational Support:** Hands-on assistance with streamlining operations, identifying efficiencies, and exploring ways to integrate AI solutions where applicable.
- **Synergistic Portfolio:** The opportunity to benefit from potential synergies within PSTO's portfolio of companies, allowing founders to focus on their core strengths.

Important Considerations:

- **AI Implementation:** The integration of AI solutions is considered on a case-by-case basis, as not every engagement will be an ideal fit for AI implementation. The decision to incorporate AI is based on the specific needs and characteristics of each supported company.

5) Issuer's Facilities

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

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

Powerstorm Holdings Inc:

Company current address: 221 W 9th St, Suite # 162, Wilmington, DE 19801

**This property is leased by the company on a yearly basis, with the beginning date of November 22, 2023.

6) All Officers, Directors, and Control Persons of the Company

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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

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

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Ana-Maria Pruteanu</u>	<u>Director/Officer/Chief Executive Officer /Secretary/Owner of more than 5%</u>	<u>Beverly Hills, CA</u>	<u>17,841,785</u>	<u>Common Stock</u>	<u>64.90%</u>	<u>Includes 17,841,785 shares held by Stay True LLC</u>
<u>Mike Freni</u>	<u>Owner of more than 5%</u>	<u>Rolling Hills Estates CA</u>	<u>6,225,351</u>	<u>Common Stock</u>	<u>22.65%</u>	<u>(Includes 4,609,797 shares held by Keymedia Management (Hong Kong) and 1,288,761 shares held by Keymedia Management Ltd (CA) over which Mr. Freni has voting and dispositive control.)</u>
<u>Loredana Gutiu</u>	<u>Chief Financial Officer</u>	<u>Québec City, QC, Canada</u>	<u>213,870</u>	<u>Common Stock</u>	<u>0.79%</u>	

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

7) Legal/Disciplinary History

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

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

N/A

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;

N/A

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;

N/A

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

N/A

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.

N/A

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.

N/A

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 Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Jessica Haggard, Esq.
Firm: ANTHONY, LINDER & CACOMANOLIS, PLLC
Address 1: 1700 Oalm Beach Lakes Blvd., Suire 820
Address 2: West Palm Beach, FL 33401
Phone: 561-514-0936
Email: JHaggard@ALCLaw.com

Accountant or Auditor

Name: Hak Kim
Firm: Kauffman/Kim, LLP
Address 1: 9256 Bendix Rd., Suite 102
Address 2: Columbia, MD 21045
Phone: (443) 478-3747
Email: jkim@kauffmankimcpa.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

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

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: Loredana Gutiu
Title: Chief Financial Officer
Relationship to Issuer: Principal Financial Officer

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

- IFRS
 U.S. GAAP

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

Name: Hak Kim
Kauffman/Kim, LLP
Title: Certified Public Accountants & Advisors
Relationship to Issuer: Outside CPA

Describe the qualifications of the person or persons who prepared the financial statements:⁵ CPA (Certified Public Accountant).

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

⁵ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

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

The certifications shall follow the format below:

I, Ana-Maria Pruteanu certify that:

1. I have reviewed this Disclosure Statement for Powerstorm Holdings, Inc;
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.

November 12, 2024

/s/Ana-Maria Pruteanu [CEO's Signature]

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

Principal Financial Officer:

I, Loredana Gutiu certify that:

1. I have reviewed this Disclosure Statement for Powerstorm Holdings, Inc;
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.

November 12, 2024

/s/Loredana Gutiu [CFO's Signature]

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

Kauffman|Kim, LLP
Certified Public Accountants & Advisors
9256 BENDIX ROAD, SUITE 102
COLUMBIA, MARYLAND 21045

Hak Kim
TELEPHONE (443) 478-3747
FACSIMILE (443)478-3749
EMAIL jkim@kauffmankimcpa.com

INDEPENDENT ACCOUNTANT'S COMPILED PROSPECTIVE FINANCIAL STATEMENTS

I have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Management is responsible for the accompanying financial statements of Powerstorm Holdings Inc., which comprise the Balance Sheets, Statement of Income, Statement of Cash Flows and Statement of Retained Earnings for the periods ending September 30, 2024 & September 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by the management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Best regards,
Hak Kim
11/05/2024



Partner, Kauffman|Kim, LLP
CPA License States: MD, VA
CPA License #: 43785, 48414

Powerstorm Holdings Inc

Balance Sheet

Powerstorm Holdings Inc - Balance Sheet	Sep.30, 2024	Sep.30, 2023
Assets:		
Current Assets		
Cash and cash equivalents	\$4,638	\$5,814
Accounts receivable, net	\$1,147,531	\$24,586
Other Current Assets		\$3,648
Total current assets	\$1,152,169	\$34,049
Security Deposits		\$233
Capital assets, net	\$9,060	\$202,529
Total Assets	\$1,161,229	\$236,811
Liabilities and stockholders' equity (deficit)		
Current Liabilities		
Accounts payable and accrued liabilities	\$32,714	\$210,092
Total Current Liabilities	\$32,714	\$210,092
Long-Term Liabilities		
Loans payable, related party, net	\$26,852	\$394,228
Capital lease obligation, current		\$26,094
Convertible notes payable		\$25,000
Total Long-Term Liabilities	\$26,852	\$445,322
Total Liabilities	\$59,566	\$655,414
Equity		
Common (Capital) Stock	\$27,492	\$27,086
Contra-Equity — Deferred Compensation	\$-	\$(33,962)
Additional Paid in Capital	\$6,820,386	\$5,673,261
Retained earnings (accumulated deficit)	\$(5,687,260)	\$(5,801,742)
Cumulative Translation Adjustment (CTA)	\$-	\$(96)
Net Income (loss)	\$(58,954)	\$(283,150)
Total Equity	\$1,101,663	\$(418,603)
Total liabilities and stockholders' equity (deficit)	\$1,161,229	\$236,811

Powerstorm Holdings Inc
Statement of Income

Powerstorm Holdings Inc - Statement of Income	Sep.30, 2024	Sep.30, 2023
Revenue	\$-	\$-
Cost of revenue	\$-	\$3,837.67
Gross Margin	\$-	\$(3,837.67)
Operating expenses:		
Selling, general and administrative	\$16,458.72	\$64,032.81
Total operating expenses	\$16,458.72	\$64,032.81
Net Operating Income	\$(16,458.72)	\$(67,870.48)
Other income (expense)	\$(119.85)	\$(1,615.93)
Total other income (expense)	\$(119.85)	\$(1,615.93)
Net Other income (expense)	\$(119.85)	\$(1,615.93)
Net income (loss)	\$(16,578.57)	\$(69,486.41)

Powerstorm Holdings Inc
Statement of Cash Flows

Statement of Cash Flows:	Sep.30, 2024	Sep.30, 2023
Cash flows from operating activities of continuing operations:		
Net income (loss)	\$(16,578.57)	\$(69,486.41)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Accounts Receivable	\$-	\$44.47
Other current assets	\$-	\$(581.06)
Accounts payable and accrued liabilities	\$9,043.72	\$2,536.31
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$9,043.72	\$1,999.72
Net cash provided by operating activities	\$(7,534.85)	\$(67,486.69)
Cash flows from investing activities:		
Capital Assets, Net	\$-	\$(8.06)
Security Deposits	\$-	\$4,667.39
Net cash provided by investing activities	\$-	\$4,659.33
Cash flows from financing activities:		
Long-Term Liabilities	\$11,675.00	\$(140,350.22)
Common (Capital) Stock	\$-	\$510.64
Contra-Equity — Deferred Compensation	\$-	\$-
Additional Paid in Capital	\$-	\$203,764.36
Retained Earnings	\$-	\$(2,201.61)
Cumulative Translation Adjustment (CTA)	\$-	\$4,071.01
Net cash provided by financing activities	\$11,675.00	\$65,794.18
Net cash increase for period	\$4,140.15	\$2,966.82
Cash at beginning of period	\$497.48	\$2,847.62
Cash at end of period	\$4,637.63	\$5,814.44

Powerstorm Holdings Inc
Statement of Retained Earnings
(Statement of Changes in Stockholder's Equity)

Powerstorm Holdings Inc		
Statement of Retained Earnings (Statement of Changes in Stockholder's Equity)		
	Sep.30, 2024	Sep.30, 2023
Beginning Balance		
Retained Earnings	\$ (5,687,260)	\$ (5,801,742.11)
Net income / loss	\$ (58,954)	\$ (283,150.27)
Ending Balance		
Retained Earnings	\$ (5,746,214.64)	\$ (6,084,892.38)

Powerstorm Holdings Inc PSTO
NOTES TO THE FINANCIAL STATEMENTS
For the period ending July 1, 2024 through September 30, 2024

NOTE 1 - ORGANIZATION AND NATURE OF THE BUSINESS

Powerstorm Holdings, Inc. is a strategic holding company focused on supporting small and medium-sized enterprises (SMEs) within the EU and US markets. Our strategic approach involves providing innovative financial solutions and strategic guidance to help SMEs grow and achieve their full potential.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

The Company prepared the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The financial statements are prepared on accrual basis.

NOTE 3 - LOANS & OTHER NOTES PAYABLES

There are current loans of \$32,000 from Ana-Maria Pruteanu / Stay True LLC, the main shareholder and \$21,000 from Infinity Supply Inc as financial support for the company.

NOTE 4- SUBSEQUENT EVENTS

As of December 31, 2023, PSTO executed the demerger of two wholly-owned subsidiaries, Infinity Supply BV and Northern Lights Impact Inc. as part of a strategic reorganization due to the subsidiaries' underperformance and lack of alignment with the Company's strategic focus and operational objectives.

Infinity Supply BV and Northern Lights Impact Inc. were initially acquired in 2021 through the issuance of Convertible Promissory Notes.

The financial statements herein are prepared in conformity with applicable accounting standards and reflect all material events. Following the demergers, the financial statements of the Company no longer

reflect any financial data of Infinity Supply BV and Northern Lights Impact Inc. This exclusion is due to the loss of control and divestment of the subsidiaries on the closing date of December 31, 2023.

NOTE 5- OTHER ASSETS

There is a loan from the company to Northern Lights Impact LLC in the amount of \$9,100, out of which \$5,550 with the following terms : 5 years, 5% interest. The rest of \$3.550 is a current liability.

NOTE 6- RELATED PARTY TRANSACTIONS

The Company acquired Infinity Supply, B.V. and Northern Light Impact Inc. in 2021 in which both companies were 100% owned by the major shareholder of Powerstorm Holdings Inc. The major shareholder of the Company, Ana-Maria Pruteanu, who is the Chief Executive Officer, Director and Secretary of the Company, has an agreement with the Company on multiple loans which are described in Note 3- Loan and Credit Card.

On December 31, 2023, both subsidiaries Infinity Supply, B.V. and Northern Light Impact Inc were demerged from Powerstorm Holdings Inc. This move is part of PSTO's ongoing strategy to enhance operational efficiency and shareholder value.