

NUCLEAR DIAMOND BATTERIES, INC.

OTCID ANNUAL REPORT

For the Fiscal Year Ended May 31, 2026

*Prepared under OTC Markets Group Inc. Alternative Reporting Standard
OTCID Disclosure Guidelines (v1.0, July 1, 2025)*

Issuer	Nuclear Diamond Batteries, Inc.
Trading Symbol	NDBI
CUSIP	50133K100
Reporting Period	Fiscal year ended May 31, 2026
Report Date	August 28, 2026
Principal Office	355 W Mesquite Blvd C70, Mesquite, Nevada 89027
Telephone	(702) 670-0838
Email	info@nucleardiamondbatteriesinc.com
Website	https://nucleardiamondbatteriesinc.com

The fiscal year 2026 consolidated financial statements included in this Annual Report are unaudited. The comparative fiscal year 2025 information is derived from the Company's audited FY2025 filing.

Annual Report Summary

Outstanding Shares

Common stock outstanding - May 31, 2026	71,599,583
Common stock outstanding - August 26, 2026	71,599,583
Preferred stock outstanding - May 31, 2026	0
Preferred stock outstanding - August 26, 2026	2,000,000

The August 26, 2026 common-stock figures are transfer-agent verified. The 2,000,000 preferred shares were issued to Kronos Advanced Technologies, Inc. ("KNOS") on July 31, 2026 in settlement of the KNOS note described in Item 3 and the accompanying financial statements.

Shell Status

Is the Company a shell company under Rule 405 of the Securities Act, Rule 12b-2 of the Exchange Act, or Rule 15c2-11 of the Exchange Act? Yes: ☐ No: ☒

Has the Company's shell status changed since the previous reporting period? Yes: ☐ No: ☒

Change in Control

Did a Change in Control occur during the Reporting Period? Yes: ☒ No: ☐

On August 5, 2025, NDBI issued 36,000,000 restricted common shares to KNOS as part of the consideration for NDBI's acquisition of all issued and outstanding Atomiq, Inc. common stock. KNOS thereby became NDBI's controlling shareholder. At May 31, 2026, KNOS beneficially owned 35,937,294 common shares, approximately 50.19% of NDBI's 71,599,583 outstanding common shares. No change in NDBI officers or directors accompanied that change in control.

The May 31, 2026 Charta Systems transaction did not constitute a sale of all or substantially all Company assets. NDBI transferred only specified non-core legacy assets outside its current nuclear-diamond-battery business plan. NDBI retained its Atomiq interest, nuclear-battery business, intellectual-property platform through Atomiq, cash, and other excluded assets. The accompanying financial statements separately reflect the accounting write-off of legacy Kush goodwill associated with the disposed legacy activities; that accounting treatment does not mean the goodwill was contractually sold to Charta.

1) Name and Address(es) of the Issuer and Its Predecessors

Current legal name	Nuclear Diamond Batteries, Inc. - effective July 31, 2025
Prior names	Kush, Inc. (April 2, 2020-July 31, 2025); Honeysuckle Research, Inc. (April 12, 2016-April 2, 2020); Weed Growth Fund, Inc. (September 25, 2014-April 12, 2016); Ovation Research, Inc. (December 28, 2012-September 25, 2014)
Jurisdiction and formation date	Nevada; December 28, 2012
Standing	Active
Principal executive office	355 W Mesquite Blvd C70, Mesquite, Nevada 89027
Principal place of business	Same as principal executive office
Bankruptcy or receivership in past five years	No
SEC or FINRA trading suspension or halt	None known

Corporate Actions During the Past 12 Months

- July 31, 2025: Nevada legal name changed from Kush, Inc. to Nuclear Diamond Batteries, Inc.
- August 5, 2025: NDBI completed the Atomiq control acquisition and issued 36,000,000 restricted common shares to KNOS.
- December 29, 2025: FINRA market-effective company-name change from Weed Growth Fund, Inc. to Nuclear Diamond Batteries, Inc.
- February 6, 2026: trading symbol changed from WEDG to NDBI.
- May 31, 2026: specified non-core legacy assets were transferred to Charta Systems in exchange for a \$3,000,000 non-interest-bearing note due May 31, 2028.
- July 31, 2026: amended and restated articles became legally effective, increasing authorized common stock to 100,000,000 shares and authorizing 10,000,000 preferred shares.
- July 31, 2026: 2,000,000 preferred shares were issued to KNOS in full settlement of the KNOS acquisition note.

2) Security Information

Transfer Agent

Name	Colonial Stock Transfer Co., Inc.
Address	7840 South 700 East, Sandy, Utah 84070
Telephone	(801) 355-5740
Email	jasoncarter@colonialstock.com
Verification status	Transfer Agent Verified

Publicly Quoted Common Stock

Trading symbol	NDBI
Exact title and class	Common Stock
CUSIP	50133K100
Par value	\$0.001 per share
Authorized at May 31, 2026	75,000,000 shares
Authorized after July 31, 2026 amendment	100,000,000 shares
Outstanding at May 31 and August 26, 2026	71,599,583 shares
Restricted at August 26, 2026	62,139,630 shares
Unrestricted at August 26, 2026	9,459,953 shares
Held at DTC at August 26, 2026	9,179,951 shares
Public float at May 31, 2026	9,219,953 shares
Shareholders of record	375 as of July 21, 2026, per transfer-agent report
Beneficial holders of at least 100 shares	351 as of May 31, 2026

The July 31, 2026 capital amendment is legally effective. The Company notified its transfer agent of the amendment. The OTC Markets security page continued to display the former 75,000,000-share common authorization as of August 26, 2026; the Company expects the OTC Markets security data to be updated through the ordinary transfer-agent/OTCIQ process. This display lag does not affect the legal effectiveness of the amendment.

Other Authorized or Outstanding Equity Securities

Class	NDBI Preferred Stock - not publicly quoted
Par/stated value	\$0.001 par value; \$1.00 stated value
Authorized at May 31, 2026	0 shares
Authorized at August 26, 2026	10,000,000 shares
Outstanding at May 31, 2026	0 shares
Outstanding at August 26, 2026	2,000,000 shares
Holders of record at August 26, 2026	1 - KNOS

Security Description

Common Stock. Each common share is entitled to one vote. Common shareholders have no preemptive rights. Dividends may be declared by the Board when legally available; no common dividend was declared or paid during the periods presented.

Preferred Stock. The amended and restated articles authorize the Board to establish one or more preferred series. The 2,000,000 preferred shares issued to KNOS have \$0.001 par value and \$1.00 stated value and were issued to settle the KNOS note. No fixed cash dividend, conversion formula, redemption schedule, sinking fund, or separate liquidation multiple beyond the applicable governing instruments and Nevada law was established in the records used for this report.

Material modifications. No holder rights were modified during the Reporting Period. The preferred class was authorized and the KNOS preferred shares were issued after year end, on July 31, 2026.

3) Issuance History

Were there changes to the number of outstanding shares during the two most recently completed fiscal years or the subsequent period? Yes: [X] No: []

Opening balance at June 1, 2024: 35,599,583 common shares and no preferred shares.

Date	Transaction	Shares/Class	Value	Recipient/Control	Purpose	Restriction/Exemption
08/05/2025	New issuance	36,000,000 Common	\$1,800,000 aggregate (\$0.05/share)	KNOS; Greg Rubin, control person	Atomiq acquisition consideration	Restricted; Securities Act Section 4(a)(2)
07/31/2026	New issuance	2,000,000 Preferred	\$2,045,466.01 debt settlement amount	KNOS; Greg Rubin, control person	Settlement of principal and accrued interest on KNOS note	Restricted; Securities Act Section 4(a)(2)

Ending balance at August 26, 2026: 71,599,583 common shares and 2,000,000 preferred shares.

Convertible Debt

Issue date	Original principal	FY-end balance incl. interest	Maturity	Conversion/settlement terms	Converted	Potential shares	Holder/Reason
07/17/2025	\$2,000,000	\$2,045,466.01	07/17/2028	Convertible into NDBI preferred at \$1.00/share; Company early-settlement right for 2,000,000 preferred shares	0	2,000,000 Preferred	KNOS; Atomiq acquisition consideration

On July 31, 2026, NDBI exercised its contractual early-settlement mechanism and issued 2,000,000 preferred shares to KNOS in full settlement of principal and accrued interest. The holder did not exercise conversion. The note was extinguished and no convertible debt remained outstanding on the report date.

4) Issuer's Business, Products and Services

A. Business Operations

NDBI is a development-stage advanced-energy company. Through Atomiq, Inc., NDBI develops nuclear-diamond/betavoltaic power systems intended to convert radioisotope-decay energy into long-duration electrical output using engineered diamond-semiconductor structures. The technology remains pre-commercial. Neither NDBI nor Atomiq had recognized product or royalty revenue as of May 31, 2026, and neither had commenced commercial production.

NDBI acquired all Atomiq common stock and related governance rights during FY2026. Atomiq's pre-existing preferred holders retain just under 50% of Atomiq voting power; NDBI controls Atomiq through its common shares ownership and governance rights. Atomiq is consolidated in the FY2026 financial statements, with the outside preferred interest presented as non-controlling interest under management's current accounting analysis.

Atomiq's intellectual-property portfolio covers nuclear-voltaic power-source architecture, high-porosity metal-organic-framework electrode technology, and carbon nano-onion synthesis and functionalization. As of May 31, 2026, U.S. Patent No. 12,394,534 B2 had issued from application 17/926,508, and application 17/928,967 had received a Notice of Allowance. Application 18/015,242 received a Notice of Allowance on July 7, 2026, after year end. A Notice of Allowance is not itself an issued patent; issuance remains subject to USPTO requirements.

The handling, recycling, or encapsulation of radioactive materials is subject to extensive federal and state regulation, including applicable U.S. Nuclear Regulatory Commission or Agreement State licensing. The Company had not obtained all licenses and approvals that would be required for commercial production as of the report date.

B. Parent, Subsidiaries and Affiliates

Entity	Relationship	Principal relevance
Kronos Advanced Technologies, Inc.	Controlling shareholder of NDBI	Beneficially owned approximately 50.19% of NDBI common at May 31, 2026; former holder of KNOS note
Atomiq, Inc.	Controlled consolidated subsidiary	Holds and manages nuclear-battery patent portfolio and development activities
Charta Systems	Related party	Acquired specified non-core legacy assets and issued \$3,000,000 note to NDBI

Atomiq capital structure. KNOS received 7,510,000 Atomiq common founder shares for organizational work valued at their \$7,510 aggregate par value. Atomiq issued 15,000,000 preferred shares, \$1.00 par value, to NDB, Inc. for three patent applications and related technology. Those preferred shares carry just under 50% of Atomiq voting power. The acquisition agreement refers to a five-year put but does not specify a price, valuation formula, exercise procedure, settlement method, or other essential economic terms. Management has not recorded a fixed redemption liability based solely on that incomplete reference and presents the outside preferred interest as non-controlling interest, subject to reassessment if binding terms are established.

C. Principal Products or Services

The Company is developing ultra-long-duration betavoltaic power systems for potential aerospace, defense, medical-device, remote-sensor, industrial, Internet-of-Things, and space applications. The Company has no commercial product, customer contract, or operating revenue and cannot assure successful technical development, regulatory authorization, manufacturing scale-up, or commercialization.

Non-Core Asset Disposition

Effective May 31, 2026, NDBI transferred specified non-core legacy investments, publicly traded securities, and identifiable intangible assets to Charta Systems. NDBI did not sell all or substantially all of its assets. The Atomiq interest, nuclear-battery business plan, Atomiq patent platform, and cash were not sold. The financial statements account separately for the transferred assets, the discounted Charta note, and the write-off of legacy goodwill associated with the disposed legacy activities.

5) Issuer's Facilities

The Company uses administrative office space at 355 W Mesquite Blvd C70, Mesquite, Nevada 89027 as its principal executive office. The Company does not own a production plant, laboratory, or material real property. No material long-term facility lease obligation is reflected in the accompanying FY2026 financial statements.

At May 31, 2026, the Company's nuclear-battery technology remained in development, and commercial manufacturing facilities had not been established. Legacy Ukiah, California property interests, the Mendocino Green interest, and the Apeks extraction equipment were among the specified non-core assets transferred to Charta Systems.

6) Officers, Directors, and 5% Beneficial Owners

The table reflects beneficial ownership at May 31, 2026 unless otherwise stated. Percentages are based on 71,599,583 common shares outstanding.

Name/Entity	Position/Affiliation	City, State	Shares	Class	%
Kronos Advanced Technologies, Inc. (Greg Rubin, control person)	Controlling shareholder	Los Angeles, CA	35,937,294	Common	50.19%
David Tobias, including spouse and controlled entities	CEO; control person of THC Pharmaceuticals and Dogecoin Cash	Islamorada, FL	5,544,578	Common	7.74%
Catherine Carroll	CFO, Secretary and Director	Mesquite, NV	2,488,985	Common	3.48%
New Compendium Corporation and Sadia Barrameda (control person)	5% beneficial owner	Bell Canyon, CA	7,041,733	Common	9.83%
Jennina Chiavetta	Director	Zephyr Cove, NV	1,166,376	Common	1.63%
Robert Milstein	Director	Westlake Village, CA	300,928	Common	0.42%
Patrick Bilton	Director	Boca Raton, FL	213,791	Common	0.30%
William Martin	Director	Boca Raton, FL	200,928	Common	0.28%

David Tobias's combined amount includes 3,220,085 shares held directly, 240,000 held by his spouse, 500,000 held through THC Pharmaceuticals Inc., and 1,584,493 held through Dogecoin Cash Inc. Catherine Carroll's amount includes 525,895 shares held through Carroll's Consulting LLC. Sadia Barrameda's combined amount consists of 485,973 shares held individually and 6,555,760 held through New Compendium Corporation.

Management Qualifications

David Tobias has public-company executive and corporate-development experience and serves as NDBI's principal executive officer. Catherine Carroll has extensive experience in accounting, tax preparation, IRS audits and appeals, tax-court expert-witness work, and accounting and tax instruction, and has served in chief financial officer and director roles for the Company and its predecessor. Carolyn Merrill, the contract accountant identified in Item 9, is a Certified Public Accountant. This report does not represent that Catherine Carroll holds an active CPA license because the records reviewed for this report did not independently establish that licensure.

7) Legal/Disciplinary History

To the Company's knowledge, during the past ten years none of the persons or entities identified in Item 6 has:

- been the subject of an indictment, criminal conviction, plea agreement, or pending criminal proceeding other than a minor traffic matter;
- been subject to a court order or judgment enjoining, barring, suspending, or otherwise limiting business, securities, commodities, financial, investment, insurance, or banking activities;
- been subject to a court or regulatory finding of a securities or commodities law violation;
- been named as a defendant or respondent in a regulatory proceeding that could result in such a finding;
- been barred or suspended by a self-regulatory organization from securities or related activities; or
- been subject to a U.S. Postal Service false-representation order or related injunction.

Material Legal Proceedings

Before the Reporting Period, the Company was involved in federal litigation concerning a commercial property in Ukiah, California. A proposed non-binding mediated settlement contemplated \$500,000, of which \$50,000 was received. The rights to this litigation transferred to Charta Systems as part of the May 31, 2026 non-core asset transaction. No other material legal proceeding was identified in the records used to prepare this report.

8) Third-Party Service Providers

Securities Counsel	Marc Applbaum, Midway Law Firm APC; 4275 Executive Square, Suite 200, La Jolla, CA 92037; (619) 993-0288; marc@midwaylawfirm.com
Accountant	Carolyn Merrill, CPA; 1892 Winton Road, Suite 180, Rochester, NY 14618; (585) 703-8403; cmerrill11@gmail.com
Investor Relations	None
Other service providers assisting with this disclosure	None
Company website	https://nucleardiamondbatteriesinc.com
X/Twitter	https://x.com/NDBI_stock

9) Disclosure and Financial Information

Disclosure statement prepared by	David Tobias, Chief Executive Officer; relationship: officer of issuer
Accounting framework	U.S. generally accepted accounting principles (U.S. GAAP)
Financial statements prepared by	Carolyn Merrill, CPA, Contract CPA, with Company management
Qualifications	Certified Public Accountant with accounting and financial-statement preparation experience
FY2026 assurance status	Unaudited and not reviewed by an independent registered public accounting firm
FY2025 comparative status	Derived from the Company's audited FY2025 Annual Report (Second Amended)

The complete, machine-readable consolidated balance sheets, statements of operations, statement of changes in stockholders' equity, statements of cash flows, and notes follow this disclosure statement as one document. The financial-statement section is the Company's current GL-reconciled version and has been inserted without numerical or substantive modification.

10) Issuer Certification

Principal Executive Officer

I, David Tobias, certify that:

1. I have reviewed this Disclosure Statement for Nuclear Diamond Batteries, 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.

Signature: /s/David Tobias Date: August 28, 2026

David Tobias, Chief Executive Officer

Principal Financial Officer

I, Catherine Carroll, certify that:

1. I have reviewed this Disclosure Statement for Nuclear Diamond Batteries, 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.

Signature: /s/ Catherine Carroll Date: August 28, 2026

Catherine Carroll, Chief Financial Officer

NUCLEAR DIAMOND BATTERIES, INC.
AND CONSOLIDATED SUBSIDIARY (ATOMIQ, INC.)
CONSOLIDATED FINANCIAL STATEMENTS
For the Fiscal Years Ended May 31, 2026 and May 31, 2025
FY2026 UNAUDITED - FY2025 AUDITED

The fiscal year ended May 31, 2026 has not been audited or reviewed by an independent registered public accounting firm and remains subject to adjustment in connection with the FY2026 audit. It has been prepared by management from the Company's FY2026 books, records, reconstructed general ledger schedules, Board materials, bank support, and management representations. The fiscal year ended May 31, 2025 comparative figures are drawn from the Company's audited Annual Report (Amended), filed with OTC Markets Group on September 26, 2025.

These statements are presented on a consolidated basis, giving effect to management's determination that NDBI controlled Atomiq, Inc. beginning in FY2026. The FY2025 independent auditor's report is not recreated or altered in this management-prepared comparative set and should accompany this package when it is used for external audit or diligence purposes.

Prepared: August 22, 2026 | Revised to incorporate completed Atomiq close-ledger reconciliation

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BASIS OF PRESENTATION

These consolidated financial statements of Nuclear Diamond Batteries, Inc. (“NDBI” or the “Company”), formerly Weed Growth Fund, Inc. and Kush, Inc., and its controlled subsidiary, Atomiq, Inc. (“Atomiq”), present the fiscal years ended May 31, 2026 and May 31, 2025 side by side. The FY2026 column has been prepared by management from the Company’s FY2026 audit submission package, the NDBI control ledger, and the completed Atomiq close ledger, and is unaudited, unreviewed, and subject to adjustment. The FY2025 column is drawn from the Company’s audited Annual Report (Amended) filed with OTC Markets Group on September 26, 2025. Management has consolidated Atomiq beginning in FY2026 based on its current control analysis; the independent auditor has not yet completed its FY2026 evaluation of the consolidation, business-combination classification, purchase-accounting allocation, or non-controlling-interest presentation. Accordingly, those conclusions and related amounts remain subject to audit adjustment. Except where otherwise noted, dollar amounts are presented in U.S. dollars. FY2025 amounts are generally rounded to whole dollars while FY2026 source records are carried to cents; immaterial rounding differences are disclosed rather than forced to tie.

NUCLEAR DIAMOND BATTERIES, INC. AND SUBSIDIARY

CONSOLIDATED BALANCE SHEETS

See accompanying notes, which are an integral part of these financial statements.

	May 31, 2026 (Unaudited)	May 31, 2025 (Audited)
ASSETS		
Current Assets:		
Cash and cash equivalents	\$1,066.94	\$1,567
Investments in equity securities, at fair value	\$0.00	\$103,938
Total current assets	\$1,066.94	\$105,505
Noncurrent Assets:		
Note receivable - Charta Systems, net of unamortized discount (Note 7)	\$1,775,147.93	-
Goodwill - legacy merger (Kush; allocated to FY2026 disposition)	\$0.00	\$3,595,765
Goodwill - Atomiq acquisition (Note 4)	\$18,800,000.00	-
Investments, at cost	\$0.00	\$2,793,507
Intangible assets, net (Note 6)	\$0.00	\$77,695
Total noncurrent assets	\$20,575,147.93	\$6,466,967
TOTAL ASSETS	\$20,576,214.87	\$6,572,472
LIABILITIES AND STOCKHOLDERS' EQUITY		
Liabilities:		
Accounts payable and accrued expenses *	\$119,909.32	\$292,463
Accrued interest - legacy obligations *	\$200,082.24	-
Accrued interest - KNOS note (Note 8)	\$45,466.01	-
Note payable - KNOS (Atomiq acquisition) (Note 8)	\$2,000,000.00	-
Stock payable **	\$476,177.00	\$476,177
Due to related parties (Note 9)	\$329,462.57	\$309,327
TOTAL LIABILITIES	\$3,171,097.14	\$1,077,967

Stockholders' Equity:

Non-controlling interest - Atomiq (Note 4)	\$15,000,000.00	-
Common stock, \$0.001 par value, 75,000,000 shares authorized; 71,599,583 and 35,599,583 shares issued and outstanding, respectively	\$71,599.46	\$35,600
Preferred stock, \$0.001 par value, 0 shares authorized and outstanding, both periods	-	-
Additional paid-in capital (Note 4)	\$8,709,178.13	\$6,945,178
Accumulated deficit	\$(6,375,659.86)	\$(1,486,273)
TOTAL STOCKHOLDERS' EQUITY	\$17,405,117.73	\$5,494,505
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$20,576,214.87	\$6,572,472

* Accounts payable and accrued expenses includes \$5,927.43 due to Colonial, which is payable on demand. The FY2025 source filing presented accounts payable and accrued interest together in a single \$292,463 "Accounts Payable and Accrued Expenses" line. FY2026 separately breaks out accrued interest following the FY2026 source trial balance; the two years are not directly comparable line-by-line for these captions, but the combined totals are comparable.

** The FY2025 source filing presented a single "Stock Payable" line of \$476,177. FY2026 breaks this into "Stock Payable - Contracts" (\$40,177) and "Stock Payable - Kush" (\$436,000) per the FY2026 source trial balance; the combined total is unchanged year over year.

NUCLEAR DIAMOND BATTERIES, INC. AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF OPERATIONS

For the Fiscal Years Ended May 31, 2026 and May 31, 2025

	FY2026 (Unaudited)	FY2025 (Audited)
Operating revenue	\$0.00	\$0
Operating expenses:		
Amortization expense	\$8,905.17	\$17,811
General and administrative *	\$16,355.94	\$15,234
Professional and audit fees (Note 9)	\$7,600.00	\$1,500
Directors fees	\$0.00	\$0
Total operating expenses	\$32,861.11	\$34,545
Loss from operations	\$(32,861.11)	\$(34,545)
Other income (expense):		
Interest expense - legacy obligations	\$(24,209.12)	\$(29,184)
Interest expense - KNOS note (Note 8)	\$(45,466.01)	-
Unrealized loss on investment securities	\$(3,160.55)	\$(532,899)
Loss on sale of securities	-	\$0
Loss on disposition of legacy assets - Charta Systems, including allocated legacy goodwill (Note 7)	\$(4,783,691.56)	-
Total other income (expense)	\$(4,856,527.24)	\$(562,083)
NET INCOME (LOSS)	\$(4,889,388.35)	\$(596,628)
Net income (loss) attributable to non-controlling interest	-	-
Net income (loss) attributable to Nuclear Diamond Batteries, Inc.	\$(4,889,388.35)	\$(596,628)
Basic and diluted net income (loss) per common share	\$(0.07)	\$(0.02)
Weighted average common shares outstanding - basic and diluted	approx. 65,632,753 **	35,514,064

* FY2026 general and administrative expense of \$16,355.94 includes \$12,536.00 of Atomiq patent and intellectual-property legal costs incurred after NDBI obtained control on August 5, 2025 and \$3,819.94 of other NDBI general operating costs. The revised amount is \$136.00 higher than the prior management estimate because the completed Atomiq ledger replaced an estimated \$12,400.00 with the exact \$12,536.00 supported by the wire register.

** FY2026 weighted average shares outstanding is based on 35,599,583 shares outstanding through August 4, 2025 and 71,599,583 shares outstanding from August 5, 2025 through May 31, 2026, weighted by days and confirmed against the transfer agent's records.

CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY

For the Fiscal Years Ended May 31, 2026 and May 31, 2025

	Common Shares	Common Stock (\$)	Additional Paid- In Capital (\$)	Non-Controlling Interest (\$)	Accumulated Deficit (\$)	Total (\$)
Balance, June 1, 2024 (audited; source: FY2025 Annual Report)	35,599,583	35,600	6,945,178	-	(889,645)	6,091,133
Net loss for the fiscal year ended May 31, 2025	-	-	-	-	(596,628)	(596,628)
Balance, May 31, 2025 (audited; source: FY2025 Annual Report)	35,599,583	35,600	6,945,178	-	(1,486,273)	5,494,505
Issuance of common stock - Atomiq acquisition consideration, aggregate value \$1,800,000 per FY2025 Annual Report Item 3.B (Note 4)	36,000,000	36,000	1,764,000	-	-	1,800,000
Non-controlling interest recognized - Atomiq business combination (Note 4)	-	-	-	15,000,000	-	15,000,000
Net loss for the fiscal year ended May 31, 2026	-	-	-	-	(4,889,388.35) *	(4,889,388.35)
Balance, May 31, 2026	71,599,583	71,600 **	8,709,178 **	15,000,000	(6,375,661.35) *	17,405,116.65 *

* Using the FY2025 Annual Report's whole-dollar accumulated deficit of \$(1,486,273) as the opening balance, the revised FY2026 ending accumulated deficit computes to \$(6,375,661.35) and total equity to \$17,405,116.65. The corresponding Balance Sheet amounts, derived from source records carried to cents, are \$(6,375,659.86) and \$17,405,117.73. The approximately \$1 difference reflects the FY2025 source filing's whole-dollar rounding convention and has not been forced to tie.

** The \$1,800,000 aggregate value assigned to the 36,000,000 shares issued to KNOS is drawn from the FY2025 Annual Report's share issuance table (Item 3.B), which reported a value of \$1,800,000 for that issuance. Combined with the Company's pre-existing FY2025 balances, this reconciles to within \$0.13 of the FY2026 source trial balance's ending Common Stock and Additional Paid-In Capital balances, which management believes corroborates both figures.

NUCLEAR DIAMOND BATTERIES, INC. AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Fiscal Years Ended May 31, 2026 and May 31, 2025

	FY2026 (Unaudited)	FY2025 (Audited)
Cash flows from operating activities:		
Net income (loss)	\$(4,889,388.35)	\$(596,628)
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Amortization expense	\$8,905.17	\$17,811
Unrealized loss on investment securities	\$3,160.55	\$532,899
Loss on sale of securities	-	\$0
Interest accrued and not paid in cash	\$69,675.13	-
Audit fees expensed and funded by related party (non-cash)	\$7,000.00	-
Loss on disposition of legacy assets - Charta Systems, including allocated legacy goodwill (non-cash)	\$4,783,691.56	-
Changes in operating assets and liabilities:		
Accounts payable and accrued expenses	-	\$31,863
Accounts payable, accrued liabilities, and related-party balances, net *	\$16,455.88	-
Stock payable	-	\$0
Net cash provided by (used in) operating activities	\$(500.06)	\$(14,055)
Cash flows from investing activities:		
Cash received from investments at cost	-	\$0
Net cash provided by investing activities	\$0.00	\$0
Cash flows from financing activities:		
Cash proceeds received from related parties	-	\$14,085
Net cash provided by financing activities	\$0.00	\$14,085
Net increase (decrease) in cash	\$(500.06)	\$30
Cash and cash equivalents, beginning of year	\$1,567.00	\$1,537
Cash and cash equivalents, end of year	\$1,066.94	\$1,567

Supplemental disclosure of non-cash investing and financing activities:

Issuance of common stock for Atomiq acquisition	\$1,800,000.00	-
Convertible note issued for Atomiq acquisition	\$2,000,000.00	-
Non-core assets with carrying value of \$2,963,074.13 exchanged for Charta Systems note having \$3,000,000 face amount and \$1,775,147.93 initial carrying value	\$2,963,074.13	-

* Reflects the net change in accounts payable, accrued liabilities, and related-party balances for the year. The \$136.00 increase from the prior management-prepared amount corresponds to the \$136.00 increase in Atomiq expense and related-party payable, so it has no effect on FY2026 cash used in operating activities.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

May 31, 2026 and May 31, 2025

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

May 31, 2026 and May 31, 2025

NOTE 1 - ORGANIZATION AND NATURE OF BUSINESS

Nuclear Diamond Batteries, Inc. ("NDBI" or the "Company") is a Nevada corporation incorporated on December 28, 2012 as Ovation Research, Inc. The Company subsequently operated as Weed Growth Fund, Inc. and Kush, Inc. and changed its name to Nuclear Diamond Batteries, Inc. on July 31, 2025. Through its controlled subsidiary Atomiq, Inc. ("Atomiq"), the Company is developing nuclear-diamond/betavoltaic power systems intended to convert radioisotope decay energy into long-duration electrical output using engineered diamond-semiconductor structures. Atomiq holds and manages the Company's nuclear-battery intellectual property. Prior to the Atomiq transaction, the Company's business consisted principally of legacy hemp/cannabis-related and other investments. Effective May 31, 2026, the Company transferred substantially all non-Atomiq legacy assets to Charta Systems (Note 7).

Commercialization Status. As of May 31, 2026, neither NDBI nor Atomiq had recognized product revenue, royalty revenue, or other operating revenue from the nuclear-diamond-battery technology. The technology remained pre-commercial and in development. Management had not established a firm date for commercial production or royalty sales as of the financial-statement date. Commercialization remains dependent on technical validation, manufacturing readiness, availability and lawful handling of required materials, customer qualification, financing, and any applicable regulatory or licensing requirements. Accordingly, no assurance can be given as to when, or whether, material product or royalty revenue will commence.

NOTE 2 - BASIS OF PRESENTATION AND GOING CONCERN

These consolidated financial statements have been prepared on a going-concern basis. The Company held cash of \$1,066.94 and \$1,567 at May 31, 2026 and May 31, 2025, respectively, and has relied on funding and payments made on its behalf by related parties, including Kronos Advanced Technologies, Inc. ("KNOS") beginning in FY2026. During FY2026 the Company recognized a \$4,783,691.56 non-cash loss in connection with the Charta Systems disposition, including \$3,595,765.36 of legacy Kush goodwill allocated to the disposed legacy business as described in Notes 6 and 7. The consideration received was a \$3,000,000 non-interest-bearing promissory note due May 31, 2028, initially recorded at an estimated present value of \$1,775,147.93 using a 30% imputed annual effective interest rate. Limited cash resources, recurring operating losses, dependence on related-party support, pre-commercial operations, and uncertainty regarding ultimate collection of the Charta note raise substantial doubt about the Company's ability to continue as a going concern absent additional financing, related-party support, or successful commercialization. These statements do not include adjustments that might result from the outcome of that uncertainty.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Consolidation. FY2026 includes the accounts of NDBI and Atomiq from August 5, 2025, the control date used in the Company's records. Management determined that NDBI obtained control through acquisition of Atomiq's issued and outstanding common stock together with related governance rights. Atomiq's pre-existing preferred interests are presented as a non-controlling interest. All intercompany balances and transactions and Atomiq's pre-acquisition common stock, accumulated deficit, former-parent capital contributions, and historical patent/preferred-stock entry are eliminated in consolidation. Atomiq was not consolidated in FY2025. This consolidation and acquisition-accounting treatment is management's current GAAP analysis and remains subject to completion of the independent auditor's FY2026 procedures, including evaluation of the rights of Atomiq preferred holders, whether the acquired set meets the definition of a business, and the related purchase-accounting allocation.

Use of Estimates. Preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions affecting reported amounts and disclosures. Significant estimates include the Charta note valuation and collectibility, goodwill allocation and impairment, acquisition accounting, non-controlling interest, tax attributes, and related-party balances. Actual results could differ materially from those estimates.

Notes Receivable and Imputed Interest. A note that does not bear interest at a rate reflecting its economic substance is initially recorded at estimated present value using an imputed effective rate. The resulting discount is accreted using the effective-interest method. The Company separately evaluates the receivable for expected credit losses.

Investments. Publicly traded equity securities are carried at fair value with unrealized gains and losses recognized in operations. Other investments were carried at cost until disposed of in the Charta transaction.

Intangible Assets and Goodwill. Finite-lived intangible assets are amortized on a straight-line basis over their estimated useful lives. Goodwill is not amortized and is tested for impairment at least annually and upon triggering events. When a business or

portion of a reporting unit is disposed of, attributable goodwill is included in the carrying amount of the disposed business in determining gain or loss when required by applicable U.S. GAAP.

Revenue Recognition. The Company recognized no operating revenue in FY2026 or FY2025.

NOTE 4 - ATOMIQ ACQUISITION, CHANGE IN CONTROL, AND CONSOLIDATION

On June 18, 2025, the Company entered into a Stock Purchase and Asset Transfer Agreement with KNOS under which NDBI agreed to acquire the issued and outstanding common stock of Atomiq. Atomiq also had a separate class of preferred shares held by existing Atomiq shareholders whose interests remained outstanding. The transaction closed during August 2025; the FY2026 records identify August 5, 2025 as the share-issuance date. NDBI issued 36,000,000 shares of common stock to KNOS with an aggregate recorded value of \$1,800,000 and delivered a \$2,000,000 convertible promissory note. The 36,000,000 shares represented approximately 50.28% of NDBI's 71,599,583 common shares outstanding at May 31, 2026, making KNOS NDBI's controlling shareholder.

Management's provisional acquisition accounting recognized \$18,800,000 of goodwill and a \$15,000,000 non-controlling interest, based on \$3,800,000 of consideration transferred plus the stated carrying amount assigned by management to the outside Atomiq preferred interests. Atomiq's standalone ledger records the acquired patent rights at \$15,000,000 with an equal credit to preferred stock; both are historical subsidiary book amounts arising before NDBI obtained control. Under the current provisional consolidation, the historical \$15,000,000 patent balance and Atomiq's pre-acquisition equity balances are eliminated, while the \$15,000,000 outside preferred interest is presented as non-controlling interest. Because the FY2026 audit has not been completed, the classification of the transaction as a business combination, the measurement of identifiable acquired assets and liabilities (including intellectual property), goodwill, and the non-controlling interest remain subject to independent auditor review and adjustment. Neither the patent carrying amount nor the non-controlling-interest amount is represented as an independently appraised fair value.

The completed Atomiq close ledger records \$12,886.00 of FY2026 patent and intellectual-property legal expense. Of this amount, \$350.00 was incurred before NDBI obtained control and is excluded from NDBI's post-acquisition consolidated results. The remaining \$12,536.00 was incurred after August 5, 2025 and is included in consolidated general and administrative expense and due to related parties. An additional \$7,716.00 of June and July 2026 patent costs is post-year activity and is excluded from the May 31, 2026 financial statements.

Management has adopted the conclusion that the Atomiq preferred provision described only as a put option after five years does not, without a defined exercise price, settlement medium, exercise procedure, or mandatory issuer payment obligation, create a self-executing cash redemption obligation. Accordingly, Atomiq's preferred shares are retained in permanent equity at the subsidiary level and presented as non-controlling interest in these consolidated statements; no redemption liability, temporary-equity reclassification, or accretion has been recorded.

NOTE 5 - INVESTMENTS AND FAIR VALUE

At May 31, 2025, the Company held equity securities carried at fair value of \$103,938 and other investments carried at cost of \$2,793,507. The fair-value balance was \$100,777.43 immediately before the Charta transaction after recognition of a \$3,160.55 FY2026 unrealized loss. The cost-basis investments and fair-value equity securities were transferred to Charta Systems effective May 31, 2026. Neither balance remained outstanding at May 31, 2026.

NOTE 6 - INTANGIBLE ASSETS AND GOODWILL

Intangible assets, net, were \$77,695 at May 31, 2025, consisting of a website domain of \$63,248 and a legacy patent of \$14,447. FY2026 amortization expense was \$8,905.17, reducing those assets to \$68,789.83 before their transfer to Charta Systems. These legacy intangibles are separate from Atomiq's nuclear-battery patent portfolio and should not be interpreted as the GAAP carrying value of Atomiq's nuclear-battery intellectual property.

Legacy Kush Goodwill. Goodwill of \$3,595,765.36 arose from the Company's 2020 Kush transaction and was associated with the legacy business. Effective May 31, 2026, the Company transferred substantially all assets and activities of that legacy business to Charta Systems and retained no continuing legacy operating business. Management therefore allocated the full \$3,595,765.36 legacy goodwill to the disposed legacy business for purposes of measuring the loss on disposition. The legacy goodwill balance is zero at May 31, 2026. This treatment is subject to auditor confirmation of the reporting-unit and disposal analysis.

Atomiq Goodwill. Management's provisional FY2026 acquisition accounting reflects \$18,800,000 of Atomiq goodwill. Although Atomiq's standalone ledger carries its patent rights at the \$15,000,000 stated consideration from the October 30, 2024 asset purchase, the current provisional consolidation does not separately recognize that historical subsidiary carrying amount as an acquired patent asset. The \$15,000,000 Atomiq patent balance is eliminated in consolidation pending completion of the acquisition-date valuation and purchase-price allocation. During FY2026, U.S. Patent No. 12,394,534 B2 issued on August 19, 2025 and a second Notice of Allowance was announced on May 12, 2026. These events support the legal-status and useful-life analyses but do not create an automatic upward revaluation under U.S. GAAP. Goodwill, identifiable patent value, useful life, amortization, impairment, and the business-combination conclusion remain subject to the FY2026 audit and valuation review.

NOTE 7 - NOTE RECEIVABLE - CHARTA SYSTEMS ASSET DISPOSITION

Effective May 31, 2026, the Company transferred substantially all non-Atomiq legacy assets and activities to Charta Systems, a related party, in exchange for a non-interest-bearing promissory note with a \$3,000,000 contractual face amount due May 31, 2028. The tangible and identifiable intangible assets transferred had aggregate carrying value of \$2,963,074.13, comprising \$2,793,506.87 of cost-basis investments, \$100,777.43 of equity securities at fair value, and \$68,789.83 of net intangible assets. Management also allocated \$3,595,765.36 of legacy Kush goodwill to the disposed legacy business, producing a total carrying amount of \$6,558,839.49 for purposes of measuring the disposition.

Because the Charta note bears no stated interest and repayment is concentrated at maturity, management estimated the note's present value using a 30% annual effective interest rate after considering Charta's limited operating revenue and liquidity, absence of established cash flows sufficient to service the note, illiquidity of the transferred assets, lack of periodic interest payments, and related-party status. The initial carrying value of the note was \$1,775,147.93 and the original discount was \$1,224,852.07. The resulting FY2026 loss on disposition was \$4,783,691.56. The discount will be accreted to interest income over the contractual term using the effective-interest method, subject to repayment, modification, impairment, and expected-credit-loss considerations. The Board approved and ratified the transaction on July 8, 2026, effective as of May 31, 2026.

NOTE 8 - DEBT

At May 31, 2026, the Company owed KNOS \$2,000,000 under a convertible promissory note issued July 17, 2025 as Atomiq acquisition consideration. The note bore interest at 5% per annum, matured July 17, 2028, and had accrued interest of \$45,466.01 at May 31, 2026. The note permitted conversion into Company preferred stock at \$1.00 per share and provided alternative settlement mechanisms. On July 31, 2026, after authorization of the preferred class, the Company issued 2,000,000 preferred shares to KNOS in full settlement of the note, including outstanding principal and accrued interest, as described in Note 12.

NOTE 9 - RELATED PARTY TRANSACTIONS

Kronos Advanced Technologies, Inc. ("KNOS") is NDBI's controlling shareholder and held 36,000,000 NDBI common shares, approximately 50.28% of shares outstanding, at May 31, 2026. KNOS was also holder of the \$2,000,000 note described in Note 8. During FY2026, KNOS funded or committed \$7,000.00 of audit fees on the Company's behalf, recorded as professional and audit expense with a corresponding related-party liability. KNOS also paid Atomiq patent and intellectual-property legal costs. At May 31, 2026, \$12,536.00 of those Atomiq costs had been incurred after NDBI obtained control and is recorded as general and administrative expense with a corresponding amount due to KNOS.

Due to related parties was \$329,462.57 at May 31, 2026 and \$309,327 at May 31, 2025. The FY2026 amount consists of the \$309,926.57 NDBI standalone control-ledger balance, the \$7,000.00 KNOS audit-fee advance, and the \$12,536.00 Atomiq post-control payable. The revised FY2026 amount is \$136.00 higher than the prior management estimate because the completed Atomiq ledger replaced an estimated Atomiq amount of \$12,400.00 with the exact \$12,536.00 supported by the wire register.

Charta Systems is a related party by virtue of David Tobias's involvement in both Charta Systems and NDBI. The Charta transaction was therefore not presumed to be on terms equivalent to an arm's-length transaction with an unrelated party. The related-party nature of the transaction was one factor considered in management's valuation of the note receivable.

NOTE 10 - STOCKHOLDERS' EQUITY

At May 31, 2026, the Company was authorized to issue 75,000,000 common shares, par value \$0.001 per share, of which 71,599,583 were issued and outstanding. At May 31, 2025, 35,599,583 common shares were issued and outstanding. The FY2026 increase reflects the 36,000,000 shares issued to KNOS in connection with the Atomiq acquisition.

No preferred shares were authorized or outstanding at May 31, 2026 or May 31, 2025. Subsequent to year-end, the Company's amended articles became effective on July 31, 2026, increasing authorized common shares to 100,000,000 and authorizing

10,000,000 preferred shares, par value \$0.001 per share and stated value \$1.00 per share. On July 31, 2026, 2,000,000 preferred shares were issued to KNOS in settlement of the note described in Notes 8 and 12.

The \$15,000,000 non-controlling interest presented in FY2026 relates to Atomiq's pre-existing preferred shareholders and is distinct from NDBI's preferred shares authorized and issued after year-end. Atomiq's standalone ledger also records 7,510,000 common founder shares at \$0.001 par, or \$7,510.00 in the aggregate, issued to KNOS for organizational work performed at formation. The founder common shares, related pre-acquisition accumulated deficit, and Atomiq preferred stock are eliminated as subsidiary equity in consolidation, except for the outside preferred interest presented as non-controlling interest. These Atomiq shares do not change NDBI's issued or outstanding share counts.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Prior to FY2026, the Company held interests in various legacy investments and was party to federal litigation involving the Ukiah, California property, subject to a previously disclosed proposed non-binding mediated settlement of \$500,000, of which \$50,000 had been received. Substantially all non-Atomiq legacy assets and activities were transferred to Charta Systems effective May 31, 2026. Management identified no other material lease commitments, litigation, or contingencies outstanding at May 31, 2026 based on the records used to prepare these unaudited statements.

NOTE 12 - SUBSEQUENT EVENTS

Management evaluated subsequent events through August 22, 2026, the revised preparation date of these statements. On July 8, 2026, the Board approved and ratified the Charta asset disposition effective May 31, 2026. On July 30, 2026, the Board authorized an increase in common shares from 75,000,000 to 100,000,000, authorized 10,000,000 preferred shares with \$0.001 par value and \$1.00 stated value, and approved settlement of the KNOS note through issuance of 2,000,000 preferred shares. The amended articles were filed with and accepted by the Nevada Secretary of State on July 31, 2026, and the 2,000,000 preferred shares were issued to KNOS that day. Management considers the note extinguished as of July 31, 2026.

Patent Subsequent Event. On July 7, 2026, NDBI announced a third U.S. Notice of Allowance relating to Atomiq patent application 18/015,242. The event occurred after May 31, 2026 and is disclosed as a nonrecognized subsequent event; no FY2026 journal entry or carrying-value increase has been recorded.

NOTE 13 - USE OF ESTIMATES

The preparation of these statements requires management estimates that affect assets, liabilities, revenues, expenses, and disclosures. Particularly significant estimates include the 30% imputed effective interest rate used for the Charta note, expected credit losses, the goodwill allocated to the Charta disposition, acquisition accounting for Atomiq, the non-controlling interest, tax attributes, and certain reconstructed NDBI operating-expense and cash-flow classifications. The Atomiq post-control patent expense and related-party payable included in these revised statements are based on the completed Atomiq ledger and underlying wire register rather than the prior \$12,400.00 estimate. Because Charta does not have observable publicly traded debt or an established third-party borrowing rate, the note valuation is inherently judgmental. A materially different rate would change the note's initial carrying amount and the loss on disposition. All significant estimates remain subject to adjustment in the FY2026 audit.

NOTE 14 - PROVISION FOR INCOME TAXES

The Company accounts for income taxes under ASC Topic 740, Income Taxes. Deferred tax assets and liabilities are recognized for the future tax effects of temporary differences and tax loss/credit carryforwards when supportable. A valuation allowance is recorded when, based on the weight of available evidence, it is more likely than not that some or all of a deferred tax asset will not be realized.

Preliminary federal tax-effect analysis	May 31, 2026	May 31, 2025
Current federal income tax provision	\$0	\$0
Preliminary deferred tax asset associated with cumulative losses/carryforwards*	\$583,778	\$312,117
Valuation allowance	\$(583,778)	\$(312,117)
Net deferred tax asset recognized	\$0	\$0
Income tax provision (benefit)	\$0	\$0

* The FY2026 and FY2025 amounts above are management's preliminary federal tax-effect estimates using a 21% federal rate applied to the book accumulated-loss amounts before the FY2026 legacy-goodwill allocation. Management has not assumed a tax deduction for the \$3,595,765.36 legacy-goodwill amount because the tax basis and deductibility have not been substantiated. These figures are not a substitute for a return-by-return NOL and tax-basis analysis and may change materially.

The Company has not completed a comprehensive reconciliation of all historical federal and state income tax returns, net operating loss carryforwards, capital loss carryforwards, permanent differences, ownership-change limitations, uncertain tax positions, or expiration periods. Until that work is completed, management believes a full valuation allowance is appropriate because the Company has no operating revenue, a history of losses, and insufficient objective evidence of future taxable income. Management has been advised to complete and file any required outstanding returns promptly. For federal assessment purposes, the normal assessment period generally runs from the filing of a return; if a required return is not filed, the assessment period generally does not begin in the ordinary manner. State rules can differ. The final ASC 740 note and tax balances should therefore be reconciled to filed returns and reviewed by the Company's tax adviser and independent auditor.

NOTE 15 - RECENT ACCOUNTING GUIDANCE

Segment Reporting. In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. For public business entities, the annual amendments became effective for fiscal years beginning after December 15, 2023. Management applied the guidance beginning with FY2025. Based on management's current reporting structure, the Company is managed as one reportable segment for financial-reporting purposes; the FY2026 audit may refine the related disclosure.

Income Taxes. In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. For public business entities, the amendments are effective for annual periods beginning after December 15, 2024. Because the Company's FY2026 fiscal year began June 1, 2025, management has treated the guidance as effective for FY2026 and has expanded the income-tax discussion in Note 14. Adoption is a disclosure change and does not by itself create or eliminate a tax asset or liability. Final presentation remains subject to the FY2026 audit and completion of the Company's tax-return reconciliation.

FY2025 INDEPENDENT AUDITOR'S REPORT - REFERENCE

The comparative May 31, 2025 financial information in this document is derived from the Company's audited FY2025 Annual Report (Amended). The independent registered public accounting firm's original FY2025 report is contained in that audited filing and is not reproduced or paraphrased here. When these management-prepared comparative statements are provided for external audit, offering, or diligence purposes, they should be presented together with the auditor's original FY2025 report exactly as issued.

MANAGEMENT CERTIFICATION - FY2026 UNAUDITED FINANCIAL STATEMENTS

I, David Tobias, Chief Executive Officer of Nuclear Diamond Batteries, Inc., certify that, to the best of my knowledge and belief, the accompanying unaudited consolidated financial statements for the fiscal year ended May 31, 2026 have been prepared from the Company's books and records and fairly present, in all material respects and subject to year-end audit adjustments, the financial position and results of operations reflected in those records. I further certify that management has disclosed to the preparers of these statements the material related-party transactions, significant estimates, known commitments and contingencies, and subsequent events identified by management through August 22, 2026.

This management certification is not an independent auditor's report, does not constitute an audit or review opinion, and does not replace any issuer certification or form specifically required by OTC Markets, the SEC, or another regulatory body.

David Tobias, Chief Executive Officer

Signature: /s/ David Tobias Date: August 28, 2026

Prepared by Management, Nuclear Diamond Batteries, Inc.