PART I of FORM C

X Form C:	Offering Statement
Name of Issuer	AtomBeam Technologies, Inc.
Form	Corporation
Jurisdiction of Incorporation/Organization:	Delaware
Date of Organization	8/17/2017
Physical address of issuer:	1036 Country Club Dr, Suite 200 Moraga, CA 94556
Website of issuer	www.atombeamtech.com
Is there a co-issuer?	Yes __ No _X_
Name of co-issuer	
Name of intermediary through which the offering will be conducted:	DealMaker Securities LLC
CIK number of intermediary:	0001872856
SEC file number of intermediary:	008-70756
CRD number, if applicable, of intermediary:	315324
Amount of compensation to be paid to the intermediary, whether as a dollar amount or a percentage of the offering amount, or a good faith estimate if the exact amount is not available at the time of the filing, for conducting the offering, including the amount of referral and any other fees associated with the offering:	As compensation for the services provided by DealMaker Securities LLC, the Issuer is required to pay to DealMaker Securities LLC a fee consisting of an eight and one-half percent (8.5%) cash commission based on the dollar amount of the Securities sold in the Offering and paid upon disbursement of funds from escrow at the time of a closing. This fee is inclusive of all payment processing fees, transaction fees, electronic signature fees and AML search fees. There is also a $15,000 monthly fee for marketing and platform services payable to DealMaker Securities LLC and/or its affiliates.
Any other direct or indirect interest in the issuer held by the intermediary, or any arrangement for the intermediary to acquire such an interest:	None.
Type of security offered:	Common Stock
Target number of securities to be offered:	2,208
Price (or method for determining price):	$4.40, not including the 3% investor fee.
Target Offering Amount	$10,006.66

Oversubscriptions accepted:	Yes
If Yes, describe how oversubscriptions will be allocated:	Other - at the company's discretion.
Maximum offering amount (if different from target offering amount):	$4,999,996.56
Deadline to reach the target offering amount:	April 30, 2027
Note: If the sum of the investment commitments does not equal or exceed the target offering amount at the offering deadline, no securities will be sold in the offering, investment commitments will be canceled and committed funds will be returned.	
Current number of employees:	48 full time employees, 15 part-time employees (including consultants).

	As of the most recent fiscal year end	**As of the prior fiscal year-end**
Total Assets:	$7,638,223	$10,677,845
Cash & Cash Equivalents:	$3,141,066	$8,500,580
Accounts Receivable:	$5,360	$100,000
Short-term Debt:	$0	$0
Long-term Debt:	$484,212	$485,118
Revenues/Sales	$493,261	$1,042,896
Cost of Goods Sold:	$278,266	$488,283
Taxes Paid:	$0	$0
Net Income:	($13,199,007)	($7,823,097)

Using the list below, select the jurisdictions in which the issuer intends to offer the securities:

	Jurisdiction	Code		Jurisdiction	Code		Jurisdiction	Code
X	**Alabama**	**AL**	X	**Montana**	**MT**	X	**District of Columbia**	**DC**
X	**Alaska**	**AK**	X	**Nebraska**	**NE**	X	**Puerto Rico**	**PR**
X	**Arizona**	**AZ**	X	**Nevada**	**NV**			
X	**Arkansas**	**AR**	X	**New Hampshire**	**NH**	X	**Alberta**	**A0**
X	**California**	**CA**	X	**New Jersey**	**NJ**	X	**British Columbia**	**A1**
X	**Colorado**	**CO**	X	**New Mexico**	**NM**	X	**Manitoba**	**A2**

X	**Connecticut**	**CT**	X	**New York**	**NY**	X	**New Brunswick**	**A3**
X	**Delaware**	**DE**	X	**North Carolina**	**NC**	X	**Newfoundland**	**A4**
X	**Florida**	**FL**	X	**North Dakota**	**ND**	X	**Nova Scotia**	**A5**
X	**Georgia**	**GA**	X	**Ohio**	**OH**	X	**Ontario**	**A6**
X	**Hawaii**	**HI**	X	**Oklahoma**	**OK**	X	**Prince Edward Island**	**A7**
X	**Idaho**	**ID**	X	**Oregon**	**OR**	X	**Quebec**	**A8**
X	**Illinois**	**IL**	X	**Pennsylvania**	**PA**	X	**Saskatchewan**	**A9**
X	**Indiana**	**IN**	X	**Rhode Island**	**RI**	X	**Yukon**	**B0**
X	**Iowa**	**IA**	X	**South Carolina**	**SC**	X	**Canada (Federal Level)**	**Z4**
X	**Kansas**	**KS**	X	**South Dakota**	**SD**			
X	**Kentucky**	**KY**	X	**Tennessee**	**TN**			
X	**Louisiana**	**LA**	X	**Texas**	**TX**			
X	**Maine**	**ME**	X	**Utah**	**UT**			
X	**Maryland**	**MD**	X	**Vermont**	**VT**			
X	**Massachusetts**	**MA**	X	**Virginia**	**VA**			
X	**Michigan**	**MI**	X	**Washington**	**WA**			
X	**Minnesota**	**MN**	X	**West Virginia**	**WV**			
X	**Mississippi**	**MS**	X	**Wisconsin**	**WI**			
X	**Missouri**	**MO**	X	**Wyoming**	**WY**			

Using the list below, select the jurisdictions in which the securities are to be offered by underwriters, dealers or sales persons or check the appropriate box:

☐ None

☒ Same as the jurisdictions in which the issuer intends to offer the securities.

PART II

OFFERING MEMORANDUM DATED NOVEMBER 18, 2026



AtomBeam Technologies Inc.
1036 Country Club Dr, Suite 200
Moraga, CA 94556
www.atombeamtech.com

(415) 404-9888

Up to $4,999,996.56 worth of our Common Stock[1]

Price Per Share: $4.40

Effective Price Per Share (Including the 3.0% Investor Fee): $4.53

Minimum Investment Amount: $1,001.57 (Including the 3.0% Investor Fee)

AtomBeam Technologies, Inc., a Delaware corporation (the "Company," "we," or "us"), is offering up to $4,999,996.56 worth of our Common Stock, par value $0.0001. The minimum target amount under this Regulation CF offering is $10,006.66 (the "Target Amount"). The Company must reach its Target Amount by April 30, 2027 (the "Target Date"), the end date of the offering. Unless the Company raises at least the Target Amount of $10,006.66 under the Regulation CF offering by the Target Date, no securities will be sold in this offering, investment commitments will be cancelled, and committed funds will be returned. The Target Amount and Maximum Offering Amount include a 3.0% Investor Fee total for all investments.

Additionally, all investors will be required to pay an investor processing fee ("Investor Fee") to the Company to help offset transaction costs equal to 3.0% per investment. DealMaker Securities LLC will receive a cash commission on this fee. This fee is counted towards the amount the Company is seeking to raise under Regulation Crowdfunding and the limit each investor may invest pursuant to Regulation Crowdfunding as described herein.

A crowdfunding investment involves risk. You should not invest any funds in this offering unless you can afford to lose your entire investment.

In making an investment decision, investors must rely on their own examination of the issuer and the terms of the offering, including the merits and risks involved. These securities have not been recommended or approved by any federal or state securities commission or regulatory authority. Furthermore, these authorities have not passed upon the accuracy or adequacy of this document.

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[1] The Company is offering up to a maximum of 1,103,752 shares of Nonvoting Common Stock for cash, for maximum proceeds of $4,999,996.56 (which includes the Investor Fees that will be charged to investors in this offering). Certain investors in this offering may be eligible to be issued additional shares of Common Stock ("Bonus Shares") based upon such investor's investment level and/or the timing of such investor's subscription for interests in the shares of the Company.

The U.S. Securities and Exchange Commission does not pass upon the merits of any securities offered or the terms of the offering, nor does it pass upon the accuracy or completeness of any offering document or literature.

These securities are offered under an exemption from registration; however, the U.S. Securities and Exchange Commission has not made an independent determination that these securities are exempt from registration.

This disclosure document contains forward-looking statements and information relating to, among other things, the Company, its business plan and strategy, and its industry. These forward-looking statements are based on the beliefs of, assumptions made by, and information currently available to the Company's management. When used in this disclosure document and the Company offering materials, the words "estimate", "project", "believe", "anticipate", "intend", "expect", and similar expressions are intended to identify forward-looking statements. These statements reflect management's current views with respect to future events and are subject to risks and uncertainties that could cause the Company's action results to differ materially from those contained in the forward-looking statements. Investors are cautioned not to place undue reliance on these forward-looking statements to reflect events or circumstances after such state or to reflect the occurrence of unanticipated events.

In the event that we become a reporting company under the Securities Exchange Act of 1934, we intend to take advantage of the provisions that relate to "Emerging Growth Companies" under the JOBS Act of 2012, including electing to delay compliance with certain new and revised accounting standards under the Sarbanes-Oxley Act of 2002.

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OFFERING SUMMARY

Offering Target (Minimum): **$10,006.66 (2,208 shares of Common Stock assuming a share price of $4.40 per share plus the 3.0% Investor Fee, which amounts to an effective per share price of $4.53)**

Offering Maximum: **$4,999,996.56***

Type of Security Offered: **Common Stock**

Investors in this offering will be required to grant a proxy to vote their shares to the Company's Chief Executive Officer, and while the proxy is in effect they will have no voting rights except those required by Delaware law. See "Risk Factors - Investors in this offering will sign our subscription agreement which contains a voting proxy and will have no influence on the Company's decisions" and the "Securities Being Offered" section further below in this Offering Memorandum for more information..

Purchase Price of Security Offered: **$4.40 (or $4.53 when factoring in the 3.0% Investor Fee)**

Oversubscriptions accepted: **Yes, up to Offering Maximum**

Oversubscription allocation: **At the Company's discretion.**

Minimum Investment Amount: (per Investor): **$1,001.57 (221 shares of Common Stock at $4.40 per share plus the 3.0% Investor Fee, which amounts to an effective per share price of $4.53)**

Deadline to reach target offering: **April 30, 2027**

***** *If all investors in this offering qualify for the highest tiers of bonuses described below, the Company will issue approximately an additional 441,501 shares of Common Stock in this offering, for a total of 1,545,253 shares of Common Stock issued in this offering).*

Bonus Shares and other Perks

Certain investors are also eligible for Bonus Shares through a series of time-based and/or amount-based incentives, and existing shareholder status.

Bonus Shares are awarded at the close of the offering, and will be issued in Common Stock. An investor or investment may be eligible for multiple Bonus Shares, and the bonuses are cumulative. Thus, the number of Bonus Shares for which any given investment is eligible is calculated by summing each of the following applicable categories.

Time-Based Bonus Shares

- Investors who invest in this offering from the day this offering is launched (the "Launch Date") through 11:59 pm Eastern Standard Time ("EST") on the 7th day (04:59 am Coordinated Universal Time ("UTC") on the 8th day) following the Launch Date will receive **10% additional shares of Common Stock as a bonus**.

- Investors who invest in this offering after 11:59 pm EST on the 7th day (04:59 am UTC on the 8th day) following the Launch Date through 11:59 pm EST on the 30th day (04:59 am UTC on the 31st day) following the Launch Date will receive **5% additional shares of Common Stock as a bonus**.

Amount-Based Bonus Shares[2]

- $1,000 or more - Investors who purchase $1,000 or more worth of our Common Stock at any time during this offering, will receive **2.5% additional shares of Common Stock based on their investment amount.**

- $2,500 or more - Investors who purchase $2,500 or more worth of our Common Stock at any time during this offering, will receive **5% additional shares of Common Stock based on their investment amount.**

- $5,000 or more - Investors who purchase $5,000 or more worth of our Common Stock at any time during this offering, will receive **10% additional shares of Common Stock based on their investment amount.**

- $10,000 or more - Investors who purchase $10,000 or more worth of our Common Stock at any time during this offering, will receive **15% additional shares of Common Stock based on their investment amount.**

- $25,000 or more - Investors who purchase $25,000 or more worth of our Common Stock at any time during this offering, will receive **20% additional shares of Common Stock based on their investment amount.**

Returning Investor Bonus (Loyalty Bonus)

- If you have previously invested in the Company or have already invested once in this Offering, you will receive **25% additional shares of Common Stock as a bonus**.

Other Perks

- All investors in this offering will receive an AtomBeam T-Shirt and Hat, which will be sent out at the close of the offering.

Notes on Bonus Shares.

- The various Bonus Share incentives being offered in this offering are stackable up to 40% – i.e. investors who are eligible for multiple categories of Bonus Share incentives may receive all of the Bonus Shares they qualify for under those categories. For example, an investor that is a prior investor in the Company (25%) and who invests $25,000 or more (20%) in the first 7 days (10%) would receive an additional 40% Bonus Shares, which is the highest amount of Bonus Shares that investors in this offering may receive (i.e. even if an investor would technically qualify for 55% Bonus Shares in this scenario, the maximum Bonus Shares any investor in this offering may receive is a 40%).
- The additional shares of Common Stock that investors may be eligible to receive will be calculated based on the original number of shares purchased. For example, if an investor that is not an existing customer or prior investor purchases 100 shares within the first 7 days of the offering, they will receive 110 shares.
- No fractional shares of Common Stock will be issued. If any investor would receive a fractional share resulting from the Bonus Share calculations set forth above, the investor will instead receive a whole share of Common Stock, rounded up to the nearest whole share.

[2] Note – if an investor makes multiple investments, all of those investments will count towards meeting these investment minimums for these bonus incentives. For example, if an investor makes two investments of $2,500 each in this offering, the investor will be eligible for the 10% bonus shares for these "Amount-Based Bonus Shares"

THE COMPANY AND ITS BUSINESS

Overview

AtomBeam Technologies Inc. was organized in Delaware on August 17, 2017 as Drivewarp, LLC, the name under which it operated until January 29, 2019, when it changed its name and corporate form to a Delaware corporation. AtomBeam is a California-based software company with a sophisticated technology that we believe has the potential to change the way data generated by the "Internet of Things", or IoT, is transmitted and stored. The Company's intellectual property has the protection of an extensive intellectual property portfolio of 709 issued, allowed and pending patents as of November 10, 2026.

AtomBeam's first product, Neurpac, is a software technology that, based on our testing, typically reduces IoT data by an average of 75% compared to the original data for low entropy data. Compression algorithms are generally not effective on IoT data messages, which are typically too small for compression to find repetitions of patterns within a single file, a requisite for compression algorithms to be effective without "batching" multiple IoT data messages together. Batching increases the effective size of the file to be compressed, but waiting for a sufficient number of messages to be generated and batched incurs latency, and thus compression is impractical for real time applications involving batching. Also, unlike compressed files, Neurpac-encoded ("Compacted") files are readable, searchable and randomly accessible in a planned new feature, and are also more secure due to the deep obfuscation natively provided by Neurpac. We believe that this combination of benefits of Neurpac makes it differentiated from compression algorithms in important ways, and also enables the potential use of Neurpac to benefit certain artificial intelligence ("AI") applications.

We believe that Neurpac technology's data-as-codewords capabilities may make entire computer networks and systems more efficient and secure by enabling stored, reduced-size data to be searchable and randomly accessible. Achieving system-wide utilization of Neurpac will require many years of development, capital and expertise, but has been recognized as a possibility by AtomBeam's data scientists, who have demonstrated efficacy of the capability in proof of concept models and deployed software.

The Company's second product, Neurcom, is still in development. Neurcom is an AI, neural net based software algorithm that has demonstrated in testing conducted by the University of Missouri, the Company's partner in development of Neurcom under a United States Air Force contract, the capability to reduce the size of certain sensor-generated images by a factor of more than double that provided by state of the art image compression algorithms. For other images, however, Neurcom has demonstrated significantly less reduction compared to standard compression, and is still undergoing further development efforts to improve and make more consistent its reduction performance. Neurcom's AI may be applicable to not only image files but also to video and audio files. Neurcom does not replace, but instead enhances the capabilities of video and audio "codecs", which are standard algorithms used to reduce the size of image, video and audio files.

The Company's third product, the Persistent Cognitive Machine ("PCM"), is an artificial intelligence architecture currently in development that is intended to extend the Company's business from the transmission and storage of data to its use in answering questions and supporting decisions. Unlike a neural network or large language model, PCM is designed to hold knowledge as geometric structure, learn through examples and human-approved corrections, and retain a persistent, auditable record of what it learns. We intend to offer PCM as licensed software for enterprise, equipment and governmental applications, including uses that require local operation without continuous connectivity. Results from limited internal prototype testing are preliminary, have not been independently validated, and may not be reproduced on real workloads. No pilot agreement has been signed, no PCM license has been sold, and PCM has generated no revenue. There can be no assurance that PCM will be successfully developed, commercialized or achieve market acceptance.

Products and Technology

AtomBeam is currently focused on three products:

- Neurpac, which was initially released as a SaaS product and as a Software Development Kit. A new version of Neurpac was released as an on-premise product in January 2026 that replaced both the SaaS product and the Software Development Kit, and will be the principal version we intend to offer for sales to customers;

- Neurcom, which is currently in development, and

- The Persistent Cognitive Machine ("PCM"), which is also in development.

Neurpac

We believe that AtomBeam's Neurpac technology is a significant departure from conventional data reduction, known as data compression. We further believe that Neurpac can dramatically reduce the amount of data that is sent and makes communication faster, and it may also confer other benefits not possible with legacy compression algorithms. Compression is generally ineffective for sending IoT files in real time, since they are typically too small to have many repeated patterns within one file; for AtomBeam, however, file size is virtually irrelevant, with the product achieving similar reduction ratios in both very small and large files. We believe that this makes AtomBeam's technology a potential broadly used approach to machine-to-machine communication, which primarily involve very small data files.

In addition to reducing the size of data for transmission and storage, Neurpac's algorithmic structure provides for the potential to change how data is managed throughout a network. Among numerous potential capabilities that are unique to the technology, the Company believes that the five most significant are listed below. Some of these capabilities have not yet been developed, and are still theoretical, and may never be released as a commercial product or feature.

1. **Data reduction and implications for networks.** Neurpac reduces the size of small individual datagrams, or messages, that are typical of machine, or IoT data. Because based on our internal testing, the Neurpac executable runtime software is fast, reducing files an average of 75% for low entropy data, and typically requires only nanoseconds to encode a message, effective data rate for machine data is, on average, increased by 4x. In addition, Neurpac-encoded data streams have shown in testing to be significantly less vulnerable to transmission errors than compressed data.

2. **Potential capacity enhancement for AI accelerators.** An accelerator is the specialized processor, such as a graphics processing unit, or GPU, that data centers use to run AI models; it consists of a processing die and a set of high-speed memory chips mounted beside it, and the amount of that memory and the speed at which it delivers data limit how many requests the accelerator can serve at once and how quickly it can serve them. The Company is investigating the application of Neurpac to the data held in that memory, which in internal testing has reduced the space that data occupies, with the original data restored exactly, bit for bit. The Company has designed, and intends to offer to accelerator manufacturers for inclusion in future accelerators, a block of circuitry, commonly called an IP core, that would occupy an estimated 0.5% to 0.8% of the circuits on the accelerator and would allow the accelerator to work with Neurpac-encoded data in its memory. The Company anticipates that an accelerator incorporating this core could serve an estimated 1.4x to 2.3x as many simultaneous requests as the same accelerator without it, depending on the model being served, the form in which it is stored, and which classes of data in that memory are compacted. This estimate is derived from the Company's measured results and its own cost modeling; it has not been measured on live traffic, and no accelerator incorporating

the core has been built. The Company has not disclosed, and does not intend to disclose until additional patent applications have been filed, the detailed design of the core. Implementation would require further development and the cooperation of accelerator, memory or semiconductor intellectual property companies, and the Company expects no revenue from this application before 2028, if at all. There can be no assurance that the development will be successful, that the estimated improvement will be realized, or that the capability will be released as a commercial product or feature.

3. **Searchability and random access.** Data that has been encoded using Neurpac is searchable and randomly accessible, unlike most compressed data, and therefore we believe has the potential to significantly improve access to stored data, which could resolve a major issue that concerns many companies and organizations: making the massive amount of stored IoT data useful. Commercialization of such a capability will entail significant time and investment of resources. There can be no assurance that it will be successful, or it will be released as a commercial product or feature.

4. **Security.** Neurpac in standard form confers a kind of security that does not, unlike standard encryption, require any additional computing steps, new hardware, added latency or other computational burden. In the same computational step as data is reduced, Neurpac's process relies on "codebooks" particular to the data source that substitutes representations, or indexes, for patterns in data messages. This substitution of the original message's content with indexes makes the messages unreadable to anyone who does not have the codebook that was used to encode the message. The security natively provided by this substitution is not encryption, and no standards organization or governmental certification has been sought or awarded with respect to it. Separately, the current Neurpac product applies standard encryption to the encoded data as an additional step, so that a deployment may use both the codebook substitution and conventional encryption; the encryption applied is a standard algorithm and not a technology of the Company's own.

5. **Intrusion detection potential.** The Company has postulated mathematical principles that would allow a user to detect an intrusion of Neurpac-encoded data streams. If the Company were to successfully implement these principles and develop this feature, the Company believes that many potential commercial customers and the U.S. Government may be interested in its adoption. Moreover, since this capability would only be available to users of Neurpac, if it were to be developed it may encourage the wider adoption of Neurpac, especially for customers for whom intrusion detection is of key interest. Many other intrusion detection software products are on the market, but the approach the Company plans to adopt is fundamentally different from existing techniques and may be complementary to other such technologies. There can be no assurance that the development of intrusion detection will be successful, or that it will be released as a commercial product or feature.

Neurcom

AtomBeam's second product in development, Neurcom, uses a unique artificial intelligence software to reduce the size of images that are generated by modern sensors, like light detection and ranging, or LiDAR, which builds images using lasers and is used in many autonomous vehicles, as well as synthetic aperture radar images generated by satellites and aircraft and other sensor-generated images. These are big files, and Neurcom has been shown in early testing to improve the performance of compression in testing performed in conjunction with the U.S. Air Force Research Laboratory. The core of Neurcom's intellectual property is its artificial intelligence software, which has been demonstrated to be applicable not only to specialized sensor image files, but is believed also to be applicable to other "lossy" compression algorithms to improve their performance, such as electro-optical images and audio files. Early research and testing have demonstrated that the technology may apply to these other use cases, but more work is required to prove its efficacy in a broad range of applications.

Neurcom's approach to data reduction is "lossy", and therefore does not apply to the data types for which Neurpac, which is "lossless", is appropriate, such as telemetry, geolocation, control data and other data for which no loss of fidelity is acceptable. Compression algorithms used for images, video and audio files for most uses are necessarily lossy, since the original, uncompressed files cannot be reduced sufficiently by "lossless" data reduction for such applications as consumer video and audio and most commercial uses, and the lossy compression is designed to retain only the data that is perceptible to human consumers of images and audio. Lossy compression algorithms first eliminate most, usually over 90%, of the video or audio file with various techniques prior to compressing the remainder. Neurcom adds another layer to this process based on its patent pending artificial intelligence algorithm that processes the file *before* it reaches the lossy compression, reducing the amount of data that needs to be compressed, resulting in a file that is smaller than what would be achievable without Neurcom's pre-processing.

Complementary Applications of Neurpac and Neurcom

Many data streams from IoT devices consist simply of telemetry, geolocation and other data for which the entire file must be reproduced, for which the use of Neurpac may be effective. In many instances, however, machine data streams that include data that is appropriate for Neurpac also incorporate images, video, or audio, for which lossy compression is appropriate. Consequently, in many instances, we believe that the combination of Neurpac and Neurcom may add significant effective bandwidth to a data stream of mixed data types. Many companies and governments devote significant resources to increasing available bandwidth, through improving hardware, eliminating bottlenecks with software, and other means that are generally more costly than Neurpac and Neurcom are likely to be. Consequently, if the Company is successful in building and fielding a product that combines Neurpac and Neurcom, Management believes that such a product would be in demand by many users.

Platforms

AtomBeam offers its Neurpac software as an on-premise product, which enables customers to keep their data entirely behind their firewall. This new version of Neurpac was developed as a result of customer demand and replaced the company's prior versions of Neurpac as a SaaS and a software development kit.

Further, in the longer term, the Company intends for this product to be integrated onto semiconductors.

Initially, the Company was focused on making the products invisible to the end user, and also very simple for an engineer to incorporate AtomBeam software in a product to be sold to an end user. To accomplish this, the Company developed a SaaS offering, which was introduced as a beta version in April 2024 and as a version 1.0 in January 2025. Based on feedback from the market, the Company developed an on-premise version of the product, which was released in January 2026. The on-premise product was demanded by customers because it enables customers to keep their data entirely behind their firewall, and provides its customers with the opportunity to more tightly control Neurpac's integration with their systems.

Incorporation of its products in semiconductors is a key long term goal of the Company. The Company has performed early work related to the effort for Neurcom under a contract with the U.S. Air Force contract, which has been completed as of the date of this offering memorandum. The Company has also been performing under a contract with Space Development Agency, a unit of the U.S. Space Force, for the development of Neurpac, which is nearly complete as of the date of this Offering memorandum. The Company believes that integrating its products on semiconductors will be the way the Company's technologies could be adopted at the greatest scale. Integration of Neurpac and Neurcom on chips makes possible their inclusion on logic boards, which simplifies their incorporation in devices and enables rapid, low cost, widespread adoption, and such devices, moreover, could communicate with the AtomBeam SaaS. There can be no assurance that incorporation of the Company's products in semiconductors will be successful, or released as a commercial product, and if released, that such semiconductors will be commercially successful.

The Persistent Cognitive Machine (PCM)

The Company's third product, the Persistent Cognitive Machine (PCM), is in development and is intended to extend the Company's business from the movement and storage of data into the use of data by artificial intelligence.

As a software company, we anticipate that we will continue to evolve, and our product innovation policy includes continuing to develop our current products as well as pursuing discoveries made during that development. The most significant of these is PCM, an artificial intelligence architecture that AtomBeam has been developing since 2025 and that differs in design from the large language models that dominate the current market.

PCM is a semantic renderer. Its reasoning engine does not contain a neural network or a language model. In the current build, a small language model handles language input and output; a renderer intended to remove that dependence is on the development roadmap. When the machine does not have a basis for an answer, it is designed to say so rather than to generate one, which we believe minimizes the fabricated answers, often called hallucinations, that affect many language models; it may draw on third-party language models or the web for questions it cannot answer from its own knowledge, where a customer permits that. PCM is taught rather than trained: a new subject is learned from a small number of examples and corrections, with a person approving each step, and what it learns is committed to an append-only record that persists and can be audited. The prototype is able to run on an ordinary CPU with no graphics processor, with a small memory footprint for certain tasks in prototype testing. In limited internal prototype testing, we observed that the computing resources required to answer questions on a subject fell significantly between the point at which the machine had not learned the subject and the point at which it had. These results are preliminary, were obtained on early prototypes under conditions we selected, have not been independently validated, and may not be reproduced in later versions or on real workloads.

We intend to offer PCM to enterprises as licensed software, priced per user or per device rather than by usage, designed to answer the majority of routine queries locally and behind the customer's firewall, to operators of vehicles, drones, and other equipment as a decision layer designed to continue to function when connectivity is lost, and to governmental and other regulated users for whom the determinism and recorded basis of its answers may support certification. This approach may prove not to be viable, however, or only may apply to certain cases, and so alternative structures for pricing may prove to be required. We also intend to establish a certification, registry, and continuing-education framework for deployed instances of PCM, which we refer to as PCM University, under which an instance would be taught a field from a curated curriculum, examined against a fixed standard, certified, and periodically recertified as it takes updates. PCM University is a plan: no curriculum has yet opened, no instance has been certified, no fee has been charged, and the technical mechanism that would bind a certification to an instance remains under design.

Development Status.

The current build, which we call Alpha-2, is written in the Rust programming language against a formal specification in the Lean proof assistant that serves as its test oracle, and we expect to continue to conduct analysis on through the end of this year and into the beginning of next year. AtomBeam can demonstrate PCM in a limited way to prospective investors, partners, and customers today. As of the date of this Offering memorandum, no pilot agreement has been signed, no license of PCM has been sold, and PCM has generated no revenue. Following a further period of instrumentation, testing, and hardening, we intend to submit PCM to independent technical validation by outside evaluators in 2027. After this validation process, if successful, we intend to further develop the PCM with the goal of releasing a beta version. These dates are estimates, and achieving them depends on the results of each preceding stage, on retaining the small number of scientists on whom the architecture depends, and on the availability of capital, including from this offering.

As of November 10, 2026, AtomBeam had 57 issued patents, 43 allowed patent applications, and 242 pending patent applications relating to PCM, out of a total portfolio of 709 patents and applications. The published

applications describe the architecture in detail and are publicly available; our pending and unpublished applications, and certain methods used in building PCM, are not.

PCM remains a development project and may never become a product or a component of a product that has significant value. Its architecture is unproven outside our own testing, differs from the approaches taken by the largest and best-funded companies in artificial intelligence, and may not achieve the results we expect or market acceptance if it does. It is subject to all of the risks of developing a new technology, including those described under "Risk Factors," and specifically under "Risk Factors – Developing new products and technologies entails significant risks and uncertainties" and "Risk Factors – Our Persistent Cognitive Machine is an unproven technology and may never generate revenue."

Our Customers

The Company markets its product to manufacturers and end-users of IoT devices, including for use in cars, heavy machinery, factories, wearables, smart buildings, and much else, with significant engagement with several large corporations and the U.S. Government, including the U.S. Department of War. The Company has received minimal revenue from its Neurpac SaaS product but plans to derive its commercial revenue from one-time non-recurring engineering payments and periodic license and maintenance fees based on the number of connected devices and the amount of data processed. Based on feedback from the market, the Company developed an on-premise version of the product, which was released in January 2026. The on-premise product was demanded by customers because it enables customers to keep their data entirely behind their firewall, and provides its customers with the opportunity to more tightly control Neurpac's integration with their systems. There can be no assurance that the Company's relationships with current and prospective customers or partners will result in revenue to the Company.

The Company is currently in the early revenue stage of development. The Company had a contract with the U.S. Air Force for the development of Neurcom, which was entered into in 2023 and under which all deliverables were completed and the final payment was received in February 2026. The Company also has a contract with the Space Development Agency, a unit of the U.S. Space Force, for the development of Neurpac entered into in 2023 (amended in September 2025 and again in March 2026). Under the Company's contract with the Space Development Agency, the Company contracted to provide certain deliverables to the agency in exchange for total consideration of approximately $2.0 million to be paid in tranches upon completion of certain milestones from the commencement of the contract through December 31, 2026 (with each milestone providing for payments between $50,000 to approximately $520,000 upon completion). The Company received $241,974 from the U.S. Air Force contract during the six months ended June 30, 2025 and $120,987 during the six months ended June 30, 2026, and has received a total of $1,209,870 under this contract to date, representing all contemplated consideration to the Company under the contract. The Company received $100,000 in revenue from the Space Development Agency contract during the six months ended June 30, 2025 and $258,666 in revenue during the six months ended June 30, 2026, and expects to recognize the remaining amount of $618,917 under the contract in the fourth quarter of 2026 (for a total of $1,977,583 in revenues recognized under this agreement, assuming the final milestones are completed and payment is received by the Company). In addition, the Company has submitted proposals to other Federal agencies and is actively working with members of different branches of the Department of War ("DoW") to gain further traction in defense, as well as with large defense contractors.

Our Partners

AtomBeam has entered into partnership relationships with several companies including Ericsson, Viasat, Nvidia, Intel, HPE, Alhamrani Universal, Trilliant Networks, and S-IMSY. The partnership relationship varies between companies and can include inclusion on a preferred vendor list, invitations to participate in certain forums, listing on the other company's website, introductions and networking opportunities, and, in the case of Trilliant, a reseller agreement. Ericsson has published a white paper describing Neurpac and publishes the deployment documentation for Neurpac on its Cradlepoint routers; discussions regarding a deeper integration are at an early stage and no agreement has been reached.

Industry and Competition

The Company's software primarily addresses the connectivity of machines, often called the Internet of Things, or IoT. Grand View Research estimated the global IoT market at $1.6 trillion in 2025, growing to $3.2 trillion by 2033 at a compound annual rate of 8.9%, in a report published in October 2026. Connected IoT devices reached 21.1 billion at the end of 2025, up 14% year over year, according to IoT Analytics, which expects 5.4 billion cellular connections in 2026 and 9.2 billion by 2030; GSMA Intelligence forecast in March 2026 that total IoT connections would reach 40.8 billion by 2030 and 52.9 billion by 2035. For its data reduction capability, AtomBeam's primary competition is increased network capacity, such as the expansion of cellular networks, the launch of additional satellites, and upgrades of private IoT systems. For increased data speed, competition could be construed as edge computing services, including those offered by the major cloud providers and carriers such as Amazon Web Services, Microsoft, Cloudflare, Akamai, and Verizon. AtomBeam also provides enhanced IoT security; there are many IoT security and monitoring companies, such as Armis, Claroty, Forescout, Nozomi Networks, and Palo Alto Networks.

Employees

The Company currently has 48 full-time and 15 part-time employees (including consultants).

Regulation

We are and may become subject to a variety of laws and regulations in the United States and abroad that involve matters central to our business and future business plans, many of which are still evolving and being tested in courts, and could be interpreted in ways that could harm our business. These laws and regulations involve matters including technology, software, privacy, data use, data protection and personal information, encryption, rights of publicity, content, integrity, intellectual property, advertising, marketing, distribution, data security, data retention and deletion, data localization and storage, data disclosure, artificial intelligence and machine learning, electronic contracts and other communications, competition, protection of minors, consumer protection, civil rights, accessibility, telecommunications, product liability, e-commerce, taxation, economic or other trade controls including sanctions, anti-corruption and political law compliance, securities law compliance, and online payment services. Foreign data protection, privacy, content, competition, consumer protection, and other laws and regulations can impose different obligations, or penalties or fines for non-compliance, or be more restrictive than those in the United States.

These U.S. federal, state, and foreign laws and regulations, which in some cases can be enforced by private parties in addition to government entities, are constantly evolving and can be subject to significant change. As a result, the application, interpretation, and enforcement of these laws and regulations are often uncertain, particularly in the new and rapidly evolving industry in which we operate and intend to operate, and may be interpreted and applied inconsistently from jurisdiction to jurisdiction and inconsistently with our current policies and practices. We are also subject to evolving laws and regulations that dictate whether, how, and under what circumstances we can transfer, process and/or receive certain data that is and/or will be critical to our operations, including data shared between countries or regions in which we currently and/or in the future operate and data shared among our products and services. If we are unable to transfer data between and among countries and regions in which we operate, or if we are restricted from sharing data among our products and services, it could affect our ability to provide our services.

In compliance with industry-specific regulations relevant to the provision of Software as a Service (SaaS) solutions, our company follows applicable laws and standards, including the Health Insurance Portability and Accountability Act (HIPAA) for healthcare services, the Gramm-Leach-Bliley Act (GLBA) for financial services, and the Family Educational Rights and Privacy Act (FERPA) for educational software. These efforts are aimed at ensuring the confidentiality and security of sensitive information across our varied service offerings. Our approach to compliance is designed to be responsive to the evolving nature of legal requirements in our industry sectors.

Intellectual Property

As of November 9, 2026, the Company had 312 issued and allowed patents and has filed an additional 393 pending patents. The Company's patent portfolio relates to both proposed uses of the technology as well as mathematical and architectural approaches that further optimize the Company's software. Potential uses include applications unrelated to IoT, including its use in data centers. Patent filings related to optimization include the application of highly complex mathematical techniques and approaches that are expected to have the effect of increasing execution speed, improving security, and further improving compaction ratios. The most recent patent filings of the Company are primarily concerned with its third product, the PCM, which is still under development and for which research continues to provide insights relevant to patenting opportunities.

Litigation

The Company is not involved in any litigation, and its management is not aware of any pending or threatened legal actions relating to its intellectual property, conduct of its business activities, or otherwise.

Property

The Company leases office space in Moraga, California. The lease term is month to month. Rent expense was $24,000 and $24,000 as of December 31, 2025 and 2024, respectively. In 2025, the Company began leasing additional office space in Concord, Massachusetts on a one-year lease term. Rent expense was $38,050 for this office space as of December 31, 2025.

Due Diligence

Due diligence by CrowdCheck, Inc.



RISK FACTORS

The SEC requires the Company to identify risks that are specific to its business and its financial condition. The Company is still subject to all the same risks that all companies in its business, and all companies in the economy, are exposed to. These include risks relating to economic downturns, political and economic events and technological developments (such as cyber-attacks and the ability to prevent those attacks). Additionally, early-stage companies are inherently riskier than more developed companies. You should consider general risks as well as specific risks when deciding whether to invest.

Risks Related to the Company

The auditor has included a "going concern" note in the audited financial statements, and the Company's interim financial statements include a similar note.. The Company's auditor has issued a "going concern" opinion on their financial statements, which means the Company may not be able to succeed as a business without additional financing. AtomBeam was incorporated in August 2017. AtomBeam is not yet profitable, which means that it relies upon funds from investors (along with any profits it makes from our business) to pay for its operations. The Company has incurred net losses since inception, including a loss of $13,199,007 for the year ended December 31, 2025, and used $13,547,180 of cash in operating activities during that period, approximately $1.1 million per month. Although the Company held $3,141,066 of cash and cash equivalents at December 31, 2025, it expects to continue to incur operating losses while it commercializes its technology. Further, our interim financial statements for the six months ended June 30, 2026 and 2025 been prepared on a "going concern" basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company incurred a loss of $6,311,891 for the six months ended June 30, 2026, and used $6,464,485 of cash in operating activities during that period, approximately $1,077,000 per month. Although the Company held $2,519,514 of cash and cash equivalents at June 30, 2026, it expects to continue to incur operating losses while it commercializes its technology. If the Company is unable to raise additional capital or further reduce expenditures, it may be required to curtail or cease operations and could seek protection under applicable bankruptcy laws.

These factors raise substantial doubt about the Company's ability to continue as a going concern for the twelve-month period following the date of issuance of the Company's audited financial statements.

We are an early stage company and have not yet generated any profits. AtomBeam Technologies Inc. was formed on August 17, 2017. Accordingly, the Company has a limited history upon which an evaluation of its performance and future prospects can be made. Our current and proposed operations are subject to all business risks associated with new enterprises. These include likely fluctuations in operating results as the Company reacts to developments in its market, managing its growth and the entry of competitors into the market. We will only be able to pay dividends on any shares once our directors determine that we are financially able to do so. AtomBeam Technologies Inc. has incurred a net loss and has had limited revenues generated since inception. There is no assurance that we will be profitable in the next 3 years or generate sufficient revenues to pay dividends to the holders of the shares of Common Stock.

We anticipate sustaining operating losses for the foreseeable future. It is anticipated that we will sustain operating losses for the foreseeable future as we expand our team, continue with research and development, and strive to gain customers and gain market share in our industry. Our ability to become profitable depends on our ability to expand our customer base. There can be no assurance that this will occur. Unanticipated problems and expenses are often encountered in offering new products which may impact whether the Company is successful. Furthermore, we may encounter substantial delays and unexpected expenses related to development, technological changes, marketing, regulatory requirements and changes to such requirements or other unforeseen difficulties. There can be no assurance that we will ever become profitable. If the Company sustains losses over an extended period of time, it may be unable to continue in business.

Our technology continues to be developed, and it is unlikely that we will ever develop our technology to a point at which no further development is required. AtomBeam has and continues to develop complex technology that requires significant technical and regulatory expertise to develop, commercialize and update to meet evolving market and regulatory requirements. If we are unable to successfully develop and commercialize our technology and products, it will significantly affect our viability as a company.

Our Persistent Cognitive Machine is an unproven technology and may never generate revenue. We have devoted, and intend to continue to devote, substantial resources to the development of the Persistent Cognitive Machine, or PCM, including a portion of the proceeds of this offering. PCM is based on an architecture that differs from the neural-network and large-language-model approaches used by substantially all commercial artificial intelligence products, and its performance has been observed only in our own prototype testing under conditions we selected. Those results are preliminary, have not been independently validated, and may not be reproduced on real workloads, at scale, or in later versions of the software. We have not sold a license of PCM, have no pilot agreements signed, and have generated no revenue from it. Independent technical validation, which we currently expect in the second half of 2027, may be delayed, may produce results that are weaker than our internal testing, or may fail, and the beta and general availability releases that we intend to follow it may be delayed or may not occur. The development of PCM depends on a small number of scientists, including our Chief AI Scientist and other scientists, whose loss would materially delay or prevent its completion. Even if PCM performs as we expect, it may not achieve market acceptance against products from companies with vastly greater resources, which may develop competing architectures or replicate aspects of ours; our patents may not prevent such competition, and we have not yet filed for patent protection outside the United States for most of our PCM inventions. Our planned certification and registry framework, PCM University, is a concept that has not been implemented, may not be technically enforceable as designed, and may not command the fees we anticipate. Statements in this offering memorandum about PCM's timing, performance, and commercial model are forward-looking. If PCM does not succeed, the resources devoted to it will not be recovered and our results of operations and the value of our securities could be materially and adversely affected.

We may need to raise additional financing to support our operations, but we cannot be sure that we will be able to obtain additional financing on terms favorable to us when needed. If we are unable to obtain additional financing to meet our needs, our operations may be adversely affected or terminated. We have limited financial resources. There can be no assurance that we will be able to obtain financing to fund our operations in light of factors beyond our control such as the market demand for our securities, the state of financial markets generally, and other relevant factors. In addition, as part of its efforts to address its capital needs, the Company may explore a range of strategic alternatives, which could include entering into partnerships or joint ventures, seeking additional equity or debt financing, or pursuing a sale or merger of the Company. There can be no guarantee that any such strategic alternative will be available or successfully executed or that any amounts our investors will receive will be on favorable terms. Any sale of our Common Stock in the future may result in dilution to existing stockholders. Furthermore, there is no assurance that we will not incur debt in the future, that we will have sufficient funds to repay any future indebtedness or that we will not default on our future debts, which would thereby jeopardize our business viability. Finally, we may not be able to borrow or raise additional capital in the future to meet our needs or to otherwise provide the capital necessary to continue the development of our technology, which might result in the loss of some or all of your investment in our Common Stock.

As we grow our business, we may not be able to manage our growth successfully. Growth may place significant strain on our financial, operational, and managerial resources. And, accordingly, we will face business risks commonly associated with rapidly growing companies, including the risk that existing management, information systems and financial and internal controls may be inadequate to support our growth. We cannot predict whether we will be able to respond on a timely basis, or at all, to the changing demands that our growth may impose on our existing management and infrastructure. For example, increasing demands on our infrastructure and management could cause any of the following to occur or increase:

- inadequate internal controls required for a company doing public offerings (including Regulation CF and Regulation A);

- delays in our ability to handle the volume of customers; and

- failure to properly review and supervise personnel to make sure we are compliant with applicable regulations.

This risk is illustrated by the fact that the Company has restated its previously reported financial statements as of and for the year ended December 31, 2023, and related disclosures. The restatement of the Company's financial statements is subsequent to an independent audit of the year 2024 financial statements. During the audit of the fiscal year 2024 financial statements, our auditor identified material posting and classification differences. Specifically, the Company bifurcated an embedded conversion feature in its senior convertible notes and recorded a related derivative liability, accrued previously unrecorded interest on those notes, recognized depreciation and amortization that had not been recorded on fixed and intangible assets, corrected the classification of certain working-capital items, and reclassified equity-issuance costs from financing cash flows to additional paid-in capital. The effects of the restatement, including the correction of all errors identified by Company's management, are reflected in the Company's financial statements and accompanying notes included herein. More recently, in connection with the preparation of its financial statements for the six months ended June 30, 2026, the Company identified errors in its previously issued unaudited interim financial statements as of and for the six months ended June 30, 2025, and restated those interim financial statements. The errors related to cash received on three government contract milestones that was recorded to common stock or applied against accounts receivable rather than recognized as revenue, advertising costs recorded as a reduction of additional paid-in capital that did not qualify as direct offering costs, understated patent amortization, and a platform overpayment recorded as equity rather than as a liability. As a result of the restatement, revenues for the six months ended June 30, 2025 increased from $125,604, as previously reported, to $386,879, as restated, and net loss for that period decreased from $6,254,837, as previously reported, to $6,232,339, as restated. Each of these errors was corrected in the Company's audited financial statements for the year ended December 31, 2025. There can be no assurance that the Company will not identify additional errors or be required to restate its financial statements in the future.

The Company depends on key personnel and faces challenges recruiting needed personnel. The Company's future success depends on the efforts of its key personnel. To be successful, the Company requires capable people to run its day-to-day operations. As the Company grows, it will need to attract and hire additional employees in sales, marketing, design, development, operations, finance, legal, human resources and other areas. Depending on the economic environment and the Company's performance, we may not be able to locate or attract qualified individuals for such positions when we need them. We may also make hiring mistakes, which can be costly in terms of resources spent in recruiting, hiring and investing in the incorrect individual and in the time delay in locating the right employee fit. If we are unable to attract, hire and retain the right talent or make too many hiring mistakes, it is likely our business will suffer from not having the right employees in the right positions at the right time. This would likely adversely impact the value of your investment. In particular, the Company is significantly dependent on retaining its CEO, Charles Yeomans and its Chief Financial Officer, Rajiv Bhagat.

We face significant market competition. We compete with larger, established companies who currently have products on the market and/or various respective product development programs, including large telecommunications companies, satellite operators and other companies that are building additional bandwidth. They may have much better financial means and marketing/sales and human resources than us. They may succeed in developing and marketing competing equivalent products earlier than us, or create superior products than those developed by us. There can be no assurance that competitors will not render our technology or products obsolete or that the products developed by us will be preferred to any existing or newly developed technologies. It should further be assumed that competition will intensify.

We believe that our ability to compete successfully depends on a number of factors, including the type and quality of our products and the strength of our brand names, as well as many factors beyond our control. We may not be able to compete successfully against current or future competitors, and increased competition may result in price

reductions, reduced profit margins, loss of market share and an inability to generate cash flows that are sufficient to maintain or expand the development and marketing of new products, any of which would adversely impact our results of operations and financial condition.

We currently depend on a single released product, Neurpac, and if we fail to convince customers to use it, our Company may not be successful. As of the date of this Offering memorandum, we have three products: Neurpac, which is released and in production with customers; Neurcom, which is in development and has not been released; and the Persistent Cognitive Machine (PCM), which is in development and has not been released. Neurpac is the only product generating revenue, and that revenue to date has been minimal. The three products share no common technical base, and none of the three benefits directly from the success of another. We released Neurpac as a software-as-a-service beta in April 2024, as version 1.0 in February 2025, and as an on-premise product in December 2025; the on-premise product is now our sole Neurpac offering, and we have discontinued the SaaS version. Until Neurcom or PCM is released and generating revenue, which may not occur, we depend on Neurpac. Relying on a single product is risky: changes in market conditions, technological advances, shifts in customer preferences, or competing products can reduce demand for it, which could lead to revenue declines or business failure. Neurcom and PCM remain in development and may never become operational products; even if they do, they may not achieve market acceptance or may be used far less than we anticipate. We may also decide not to release a product if we determine that its business model, or some other factor, is not in the best interest of the Company and its stockholders.

Developing new products and technologies entails significant risks and uncertainties. We released the first version of our Neurpac product as a software as a service ("SaaS") in beta version in April 2024 and as version 1.0 in February 2025. We released the on-premise version of Neurpac in December 2025. The on-premise product was developed to meet the demands of prospects. We intend to focus our development and support efforts on the on-premise product, based on market demand, and improve on its capabilities, and due to customer preferences we are no longer supporting the SaaS version of Neurpac. Further, we plan to continue to innovate and to opportunistically look at ways to build on existing technology (see "The Company's Business – The Persistent Cognitive Machine" below). There are substantial risks and uncertainties associated with these efforts, both in the development of these new products and services, as well as the execution and delivery of these products and services to our customers. We may invest significant time and resources into these endeavors, and there is no guarantee we will be successful in our development and/or launch of such products and services. Initial timetables for the introduction and development of such new products or services may not be achieved and price and profitability targets may not prove feasible. We may not be successful in introducing these new products and services in response to industry trends or developments in technology, or those new products may not achieve market acceptance. As a result, we could lose business, be forced to price products and services on less advantageous terms to retain or attract clients, or be subject to cost increases. For instance, delays or cost overruns in the development of instantiation of our software as a SaaS and failure of the product to meet our performance estimates may be caused by, among other things, unanticipated technological hurdles, changes to design, and regulatory hurdles. Any of these events could materially and adversely affect our operating performance and results of operations.

In order for the Company to compete and grow, it must attract, recruit, retain and develop the necessary personnel who have the needed experience. Recruiting and retaining highly qualified personnel, consultants and advisors is critical to our success. These demands may require us to hire additional personnel, consultants and advisors and will require our existing management personnel to develop additional expertise. We face intense competition for personnel, consultants and advisors. The failure to attract and retain personnel, consultants and advisors or to develop such expertise could delay or halt the development and commercialization of our product candidates. Specifically, our software is classed as middleware, which requires users to integrate it into their existing software. This limits the accessibility of the software to engineers who have the technological sophistication to undertake this integration process, and costs money and time, which may limit the appeal of AtomBeam's product to the broader market. If we experience difficulties in hiring and retaining personnel in key positions, or in hiring consultants and advisors, we could suffer from delays in product development, loss of customers and sales and diversion of management resources, which could adversely affect operating results. Our consultants and advisors may be

employed by third parties and may have commitments under consulting or advisory contracts with third parties that may limit their availability to us.

We rely on other companies to provide certain hardware and software for our products. We depend on these suppliers and subcontractors to meet our contractual obligations to our customers and conduct our operations. While we are not dependent on any one supplier for any of our hardware or software, our ability to meet our obligations to our customers may be adversely affected if suppliers or subcontractors do not provide the agreed-upon supplies or perform the agreed-upon services in compliance with customer requirements and in a timely and cost-effective manner. Likewise, the quality of our products may be adversely impacted if companies to whom we delegate manufacture of major components or subsystems for our products, or from whom we acquire such items, do not provide major components and subsystems which meet required specifications and perform to our and our customers' expectations. If we encounter problems with one or more of these parties and they fail to perform to expectations, it could have a material adverse impact on the Company. These include various systems such as Jira, Amazon Web Services, Microsoft Office and other systems used by the Company.

We rely on third parties to provide services essential to the success of our business. We rely on third parties to provide a variety of essential business functions for us, including software development, instantiation in hardware of the Company's software, cloud services, accounting, legal work, public relations, advertising, and distribution. It is possible that some of these third parties will fail to perform their services or will perform them in an unacceptable manner. It is possible that we will experience delays, defects, errors, or other problems with their work that will materially impact our operations and we may have little or no recourse to recover damages for these losses. A disruption in these key or other suppliers' operations could materially and adversely affect our business. As a result, your investment could be adversely impacted by our reliance on third parties and their performance.

Unproven market for AtomBeam's software which has yet to be evaluated. AtomBeam's software is highly innovative and represents a new category for technology products. As such, until the Company achieves substantial revenue, there can be no assurance that a market exists for the Company's product. AtomBeam necessarily depends on a recognition of the economic value its software provides to prospective customers; if prospective customers do not find such economic value to be present, the Company may not achieve its financial objectives.

Our products could fail to achieve the sales projections we expect. We have only recently released our first SaaS product and we still have several others in development. Our growth expectations are based on an assumption that with an increased advertising and marketing budget our products (both our current one as well as the other ones once developed) will be able to gain traction in the marketplace. It is possible that our products will fail to gain market acceptance for any number of reasons. If the products fail to achieve significant sales and acceptance in the marketplace, this could materially and adversely impact the value of your investment.

Our trademarks, patents, trade secrets and other intellectual property could be unenforceable or ineffective. One of the Company's most valuable assets is its intellectual property. The Company owns a trademark for "AtomBeam" and has copyrights, Internet domain names, and trade secrets. To protect our intellectual property, the Company has an extensive portfolio of issued, allowed and pending patents. We believe one of the most valuable components of the Company is our intellectual property portfolio. Due to the value, competitors may misappropriate or violate the rights owned by the Company. We also have pending patents that may not be protected. The Company intends to continue to protect its intellectual property portfolio from such violations. It is important to note that unforeseeable costs associated with such practices may negatively impact the Company's business and financial resources and your investment in us.

The cost of enforcing our trademarks and copyrights could prevent us from enforcing them. Trademark and patent litigation has become extremely expensive. Even if we believe that a competitor is infringing on one or more of our trademarks or patents, we might choose not to file suit because we lack the cash to successfully prosecute a multi-year litigation with an uncertain outcome; or because we believe that the cost of enforcing our trademark(s) or patent(s) outweighs the value of winning the suit in light of the risks and consequences of losing it; or for some other reason. Choosing not to enforce our trademark(s) or patent(s) could have adverse consequences for the Company,

including undermining the credibility of our intellectual property, reducing our ability to enter into commercial contracts and licenses and weakening our attempts to prevent competitors from entering the market. As a result, if we are unable to enforce our trademark(s) or patent(s) because of the cost of enforcement, your investment in the Company could be significantly and adversely affected.

Successful infringement claims against us could result in significant monetary liability or prevent us from selling some of our products. We believe our products and technology may be highly disruptive to a very large and growing market. Our competitors are well capitalized with significant intellectual property protection and resources and they (and/or patent trolls) may initiate infringement lawsuits against our Company. Such litigation could be expensive and could also prevent us from selling our products, which would significantly harm our ability to grow our business as planned.

Potential for theft of our intellectual property may harm our results. The Company's product is software, and as such, the potential exists for a third party to copy or develop on their own a version of the Company's product. The Company is diligent in its patent filings and intends to vigorously defend its intellectual property, and also maintains a secure approach to software development. The Company, however, may not be aware of copying of its software or infringement of its patents by third parties, and even if the Company is made aware of such copying or infringement, it may not be successful in defending its rights to its intellectual property.

Risks Related to Defense Contracting

A portion of our revenue to date has come from U.S. Government contracts, and government funding is subject to budget uncertainty, delays, and shifting priorities. Most of the revenue the Company has recognized to date has come from work performed under U.S. Government contracts, including research and development agreements with the Department of War. The Company's sales pipeline is now predominantly commercial, and the Company does not expect to depend on government contracts for a substantial portion of its future revenue. Nonetheless, government work remains a valuable part of the business, both for the revenue it produces and for the technical validation and credibility that successful government programs provide with commercial customers. To the extent the Company continues to perform government work, that work is subject to risks that commercial sales are not, such as budget uncertainty, government shutdowns, continuing resolutions, and the federal debt ceiling, each of which could delay or reduce funding for the Company's programs. When the government operates under a continuing resolution, new contract and program starts are restricted, and shifting priorities or budget compromises can reduce defense spending. Delays, reductions, or cancellations in government funding could reduce the Company's revenue and delay milestones that the Company relies on to demonstrate its technology to commercial customers, which could adversely affect its business.

Our contracts with the U.S. Government are conditioned upon the continuing availability of Congressional appropriations. Congress usually appropriates funds on a fiscal year basis even though contract performance may extend over many years. Consequently, contracts are often partially funded initially and additional funds are committed only as Congress makes further appropriations over time. To the extent we incur costs in excess of funds obligated on a contract or in advance of a contract award or contract definitization, we are at risk of not being reimbursed for those costs unless and until additional funds are obligated under the contract or the contract is successfully awarded, definitized and funded, which could adversely affect our results of operations, financial condition and cash flows.

We are subject to extensive procurement laws and regulations, including those that enable the U.S. Government to terminate contracts for convenience. Our business and reputation could be adversely affected if we or those we do business with fail to comply with or adapt to existing or new procurement laws and regulations, which are regularly evolving. We and others with which we do business must comply with laws and regulations relating to the award, administration and performance of U.S. Government contracts. Government contract laws and regulations affect how we do business with our customers and impose certain risks and costs on our business. A violation of these laws and regulations by us, our employees, others working on our behalf, a supplier or a joint venture partner could harm our reputation and result in the imposition of fines and penalties, the termination of our contracts,

suspension or debarment from bidding on or being awarded contracts, loss of our ability to export products or perform services and civil or criminal investigations or proceedings. In addition, costs to comply with new government regulations can increase our costs, reduce our margins and adversely affect our competitiveness.

Government contract laws and regulations can impose terms or obligations that are different than those typically found in commercial transactions. One of the significant differences is that the U.S. Government may terminate any of our government contracts, not only for default based on our performance, but also at its convenience. Generally, prime contractors have a similar right under subcontracts related to government contracts. If a contract is terminated for convenience, we typically would be entitled to receive payments for our allowable costs incurred and the proportionate share of fees or earnings for the work performed. However, to the extent insufficient funds have been appropriated by the U.S. Government to the program to cover our costs upon a termination for convenience, the U.S. Government may assert that it is not required to appropriate additional funding. If a contract is terminated for default, the U.S. Government could make claims to reduce the contract value or recover its procurement costs and could assess other special penalties, exposing us to liability and adversely affecting our ability to compete for future contracts and orders. In addition, the U.S. Government could terminate a prime contract under which we are a subcontractor, notwithstanding the fact that our performance and the quality of the products or services we delivered were consistent with our contractual obligations as a subcontractor. Similarly, the U.S. Government could indirectly terminate a program or contract by not appropriating funding. The decision to terminate programs or contracts for convenience or default could adversely affect our business and future financial performance.

We are subject to audit by our customers on government contracts and the results of those audits could have an adverse effect on our business, reputation and results of operations. U.S. Government agencies, including the Defense Contract Audit Agency, the Defense Contract Management Agency and various agency Inspectors General, routinely audit and investigate government contractors. These agencies review a contractor's compliance with applicable laws, regulations and contract terms, regarding, among other things, contract pricing, contract performance, cost structure and business systems.

If an audit or investigation uncovers improper or illegal activities, we may be subject to civil or criminal penalties and administrative sanctions, including reductions of the value of contracts, contract modifications or terminations, forfeiture of profits, suspension of payments, penalties, fines or suspension or debarment from doing business with the U.S. Government. Suspension or debarment could have a material adverse effect on us because of our dependence on contracts with the U.S. Government. In addition, we could suffer serious reputational harm if allegations of impropriety were made against us. Similar government oversight and risks to our business and reputation exist in most other countries where we conduct business.

Exports and imports of certain of our products may be subject to various export control, sanctions, and import regulations and may require authorization from regulatory agencies of the U.S. or other countries. We must comply with various laws and regulations relating to the export and import of products, services, and technology from and into the U.S. and other countries having jurisdiction over our operations. In the U.S., these laws and regulations include, among others, the Export Administration Regulations (EAR) administered by the U.S. Department of Commerce, the International Traffic in Arms Regulations (ITAR) administered by the U.S. Department of State, embargoes and sanctions regulations administered by the U.S. Department of the Treasury, and import regulations administered by the U.S. Department of Homeland Security and the U.S. Department of Justice. Certain of our products, services, and technologies have military or strategic applications and are on the U.S. Munitions List of the ITAR, the Commerce Control List of the EAR, or are otherwise subject to the EAR and/or the U.S. Munitions Import List, and we are required to obtain licenses and authorizations from the appropriate U.S. government agencies before exporting these products out of the U.S. or importing these products into the U.S. U.S. foreign policy or the foreign policy of other licensing jurisdictions may affect the licensing process or otherwise prevent us from engaging in business dealings with certain individuals, entities, or countries. Any failure by us, our customers, or our suppliers to comply with these laws and regulations could result in civil or criminal penalties, fines, seizure of our products, adverse publicity, restrictions on our ability to engage in export or import transactions, or the suspension or debarment from doing business with the U.S. government. Moreover, any changes in export control, sanctions, or import regulations may further restrict the export or import of our products or services, and the possibility of

such changes requires constant monitoring to ensure we remain compliant. Our ability to obtain required licenses and authorizations on a timely basis, or at all, is subject to risks and uncertainties, including changing laws, regulations, or foreign policies, delays in Congressional action, or geopolitical and other factors. If we are not successful in obtaining or maintaining the necessary licenses or authorizations in a timely manner, our sales relating to those approvals may be prevented or delayed, and revenue and profit previously recognized may be reversed. Any restrictions on the export or import of our products or product lines could have a material adverse effect on our competitive position, results of operations, financial condition, or liquidity.

Risks Related to Cybersecurity

If our security measures are breached or unauthorized access to individually identifiable information is otherwise obtained, our reputation may be harmed, and we may incur significant liabilities. In the ordinary course of our business, we may collect and store sensitive data, including personally identifiable information ("PII"), owned or controlled by ourselves or our customers, and other parties. We communicate sensitive data electronically, and through relationships with multiple third-party vendors and their subcontractors. These applications and data encompass a wide variety of business-critical information, including research and development information, commercial information, and business and financial information. We face a number of risks relative to protecting this critical information, including loss of access risk, inappropriate use or disclosure, inappropriate modification, and the risk of our being unable to adequately monitor, audit, and modify our controls over our critical information. This risk extends to the third-party vendors and subcontractors we use to manage this sensitive data. Data breaches occur at all levels of corporate sophistication (including at companies with significantly greater resources and security measures than our own) and the resulting fallout stemming from these breaches can be costly, time-consuming, and damaging to a company's reputation. Further, data breaches need not occur from malicious attack or phishing only. Often, employee carelessness can result in sharing PII with a much wider audience than intended. Consequences of such data breaches could result in fines, litigation expenses, costs of implementing better systems, and the damage of negative publicity, all of which could have a material adverse effect on our business operations and financial condition.

Privacy and data security laws and regulations could require us to make changes to our business, impose additional costs on us and reduce the demand for our software solutions. The design of our current and future products is such that they will generally transmit a significant amount of personal or identifying information. Privacy and data security have become significant issues in the United States and in other jurisdictions. The regulatory framework relating to privacy and data security issues worldwide is evolving rapidly and is likely to remain uncertain for the foreseeable future. Federal, state and foreign government bodies and agencies have in the past adopted, or may in the future adopt, laws and regulations regarding the collection, use, processing, storage and disclosure of personal or identifying information obtained from customers and other individuals. In addition to government regulation, privacy advocates and industry groups may propose various self-regulatory standards that may legally or contractually apply to our business. Because the interpretation and application of many privacy and data security laws, regulations and applicable industry standards are uncertain, it is possible that these laws, regulations and standards may be interpreted and applied in a manner inconsistent with our existing privacy and data management practices. As we expand into new jurisdictions or verticals, we will need to understand and comply with various new requirements applicable in those jurisdictions or verticals.

To the extent applicable to our business or the businesses of our customers, these laws, regulations and industry standards could have negative effects on our business, including by increasing our costs and operating expenses, and delaying or impeding our deployment of new core functionality and products. Compliance with these laws, regulations and industry standards requires significant management time and attention, and failure to comply could result in negative publicity, subject us to fines or penalties or result in demands that we modify or cease existing business practices. In addition, the costs of compliance with, and other burdens imposed by, such laws, regulations and industry standards may adversely affect our customers' ability or desire to collect, use, process and store personal information using our software solutions, which could reduce overall demand for them. Even the perception of privacy and data security concerns, whether or not valid, may inhibit market acceptance of our

software solutions in certain verticals. Any of these outcomes could adversely affect our business and operating results.

The Company is vulnerable to hackers and cyber-attacks. As an internet-based business, we may be vulnerable to hackers who may access the data of our investors. Further, any significant disruption in service on AtomBeam or in its computer systems could result in a loss of investors and clients. Further, we rely on a third-party technology provider to provide some of our back-up technology. Any disruptions of services or cyber- attacks either on our technology provider or on AtomBeam could harm our reputation and materially negatively impact our financial condition and business.

Risks Related to Regulations

Our business is and may become subject to complex and evolving U.S. and foreign laws and regulations regarding privacy, data use and data protection, content, competition, safety and consumer protection, e-commerce, and other matters. Many of these laws and regulations are subject to change and uncertain interpretation, and could result in claims, changes to our products and business practices, monetary penalties, increased cost of operations, or declines in user growth or engagement, or otherwise harm our business.

We are and may become subject to a variety of laws and regulations in the United States and abroad that involve matters central to our business and business plan, including privacy, data use, data protection and personal information, encryption, rights of publicity, content, integrity, intellectual property, advertising, marketing, distribution, data security, data retention and deletion, data localization and storage, data disclosure, artificial intelligence and machine learning, electronic contracts and other communications, competition, protection of minors, consumer protection, civil rights, accessibility, telecommunications, product liability, e-commerce, taxation, economic or other trade controls including sanctions, anti-corruption and political law compliance, securities law compliance, and online payment services. The introduction of new products, expansion of our activities in certain jurisdictions, or other actions that we may take may subject us to additional laws, regulations, or other government scrutiny. In addition, foreign data protection, privacy, content, competition, consumer protection, and other laws and regulations can impose different obligations or be more restrictive than those in the United States.

These U.S. federal, state, and foreign laws and regulations, which in some cases can be enforced by private parties in addition to government entities, are constantly evolving and can be subject to significant change. As a result, the application, interpretation, and enforcement of these laws and regulations are often uncertain, particularly in the new and rapidly evolving industry in which we operate, and may be interpreted and applied inconsistently from jurisdiction to jurisdiction and inconsistently with our current policies and practices. For example, regulatory or legislative actions or litigation affecting the manner in which we display content to our users, moderate content, or obtain consent to various practices could adversely affect user growth and engagement. Such actions could affect the manner in which we provide our services or adversely affect our financial results.

These laws and regulations, as well as any associated claims, inquiries, or investigations or any other government actions, have in the past led to, and may in the future lead to, unfavorable outcomes including increased compliance costs, loss of revenue, delays or impediments in the development of new products, negative publicity and reputational harm, increased operating costs, diversion of management time and attention, and remedies that harm our business, including fines or demands or orders that we modify or cease existing business practices.

Risks Related to the Securities in this Offering

Any valuation at this stage is difficult to assess and is purely speculative. The valuation for the Offering was established by the Company. Unlike listed companies that are valued publicly through market-driven stock prices, the valuation of private companies, especially startups, is difficult to assess and you may risk overpaying for your investment. If you decide to invest based on our speculative valuation you might lose the entirety of your investment.

Investors in this offering will sign our subscription agreement which contains a voting proxy and will have no influence on the Company's decisions. The Common Stock that an investor is buying has no effective voting rights attached to them because in order to purchase the Common Stock investors will appoint the Company's CEO as their proxy. This means that you will have no rights in dictating on how the Company will be run. You are trusting in management discretion in making good business decisions that will grow your investments. Furthermore, in the event of a liquidation of our Company, you will only be paid out if there is any cash remaining after all of the creditors of our Company have been paid out.

There is no current market for our capital stock, so you may not be able to sell your shares. Additionally, our capital stock, is subject to transfer restrictions. You should be prepared to hold this investment for several years or longer. For the 12 months following your investment, there will be restrictions on how you can resell the securities you receive. More importantly, there is no established market for these securities, and there may never be one. As a result, if you decide to sell these securities in the future, you may not be able to find a buyer.

There is no formal marketplace for the resale of the Company's Common Stock, and the Company currently has no plans to list any of its shares on any over-the-counter (OTC), or similar, exchange. These securities are illiquid and there will not be an official current price for them, as there would be if the Company were a publicly-traded company with a listing on a stock exchange. Investors should assume that they may not be able to liquidate their investment for some time, or be able to pledge their shares as collateral. Since the Company has not established a trading forum for the Common Stock, there will be no easy way to know what the Common Stock is "worth" at any time. Moreover, the Company may never undergo a liquidity event such as a sale of the Company or an IPO. If such a liquidity event does not occur, investor could be left holding their shares until the Company runs out of capital and liquidates.

Additionally, our Bylaws also grant the Company the right of first refusal in the event a stockholder seeks to transfer its shares. For details, see "The Company's Securities – Bylaws – Right of First Refusal."

The Company's management has discretion as to use of proceeds. The net proceeds from this offering will be used for the purposes described under "Use of Proceeds." The Company reserves the right to use the funds obtained from this offering for other similar purposes not presently contemplated that it deems to be in the best interests of the Company and its investors in order to address changed circumstances or opportunities. As a result of the foregoing, the success of the Company will be substantially dependent upon the discretion and judgment of management with respect to application and allocation of the net proceeds of this offering. Investors for the Common Stock hereby will be entrusting their funds to the Company's management, upon whose judgment and discretion the investors must depend.

We are offering Bonus Shares, which is effectively a discount on our stock price, to some investors in this offering. Certain investors in this offering are entitled to receive additional shares of Common Stock that effectively provide a discount on price based on the amount invested as well as their status. The number of Bonus Shares is capped at 40% and will be determined based on the amount of money they invest in this offering as well as certain other criteria set forth in the "Offering Summary" section of this Offering Memorandum. For example, an investor who invests $30,008 in this offering (not including the 3.0% Investor Fee) and is a prior investor would be eligible for the maximum amount of Bonus Shares—40% Bonus Shares—would receive 6,820 shares of the Company's Common Stock at $4.40 per share plus an additional 2,728 Bonus Shares, effectively purchasing 9,548 shares of Common Stock for the same price paid for 6,820 shares of Common Stock, or effectively paying a per share price of approximately $3.24 (prior to reflecting the 3.0% Investor Fee). For more details, including all of the Bonus Shares being offered, see the "Offering Summary" section of this Offering Memorandum. Consequently, the value of shares of investors who pay the full price or are entitled to a smaller amount of Bonus Shares in this offering will be immediately diluted by investments made by investors entitled to the discount, who will pay less for their stake in the Company.

We expect to raise additional capital through equity offerings, which may include providing discounts to large investors. Therefore, your interest in the Company is likely to continue to be diluted. We may offer additional shares of our stock, including in a concurrent private offering, which would dilute the ownership percentage of investors in this offering. Further, we may offer discounts on the price paid for our equity to investors investing significant

amounts of money. This discount may immediately dilute the value of your stock. Therefore, the value of shares of investors who pay the full price in this offering may be diluted by investments made by investors entitled to the discount, who may pay less for the same stake in the Company. Moreover, additional securities in a concurrent private offering or in future offerings may be offered at a lower valuation, which would dilute the interest of investors in this offering. See "Dilution" for more information, especially the impact of a "down round."

Using a credit card to purchase shares may impact the return on your investment as well as subject you to other risks inherent in this form of payment. Investors in this offering have the option of paying for their investment with a credit card, which is not usual in the traditional investment markets. Transaction fees charged by your credit card company (which can reach 5% of transaction value if considered a cash advance) and interest charged on unpaid card balances (which can reach almost 25% in some states) add to the effective purchase price of the shares you buy. The cost of using a credit card may also increase if you do not make the minimum monthly card payments and incur late fees. Using a credit card is a relatively new form of payment for securities and will subject you to other risks inherent in this form of payment, including that, if you fail to make credit card payments (e.g. minimum monthly payments), you risk damaging your credit score and payment by credit card may be more susceptible to abuse than other forms of payment. Moreover, where a third-party payment processor is used, as in this offering, your recovery options in the case of disputes may be limited. The increased costs due to transaction fees and interest may reduce the return on your investment.

The SEC's Office of Investor Education and Advocacy issued an Investor Alert dated February 14, 2018 entitled Credit Cards and Investments – A Risky Combination, which explains these and other risks you may want to consider before using a credit card to pay for your investment.

Our Bylaws and Subscription agreement contain exclusive forum provisions for certain claims, which could limit our stockholders' ability to obtain a favorable judicial forum for disputes with us or our directors, officers, or employees.

Our Bylaws, to the fullest extent permitted by law, provides that the Court of Chancery of the State of Delaware will be the exclusive forum for any derivative action or proceeding brought on our behalf; any action asserting a breach of fiduciary duty; any action asserting a claim against us arising pursuant to the DGCL, our Charter; our Bylaws, or any action asserting a claim against us that is governed by the internal affairs doctrine. For suits brought under the Securities Act or the Exchange Act the federal courts of the United States shall have exclusive jurisdiction. Our subscription agreement which you will sign to invest in this offering contains a similar provision for suits arising from such agreements.

Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all claims brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder and our Bylaws provide that the U.S. federal district courts will, to the fullest extent permitted by law, be the exclusive forum for resolving any complaint asserting a cause of action arising under the Securities Act, or a federal forum provision. Our decision to adopt a federal forum provision followed a decision by the Supreme Court of the State of Delaware holding that such provisions are facially valid under Delaware law. While there can be no assurance that federal or state courts will follow the holding of the Delaware Supreme Court or determine that the federal forum provision should be enforced in a particular case, application of the federal forum provision means that suits brought by our stockholders to enforce any duty or liability created by the Securities Act must be brought in federal court and cannot be brought in state court. Section 27 of the Exchange Act creates exclusive federal jurisdiction over all claims brought to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder and neither the exclusive forum provision nor the federal forum provision applies to suits brought to enforce any duty or liability created by the Exchange Act. Accordingly, actions by our stockholders to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder must be brought in federal court. Our stockholders will not be deemed to have waived our compliance with the federal securities laws and the regulations promulgated thereunder.

Any person or entity purchasing or otherwise acquiring or holding any interest in any of our securities will be deemed to have notice of and consented to our exclusive forum provisions, including the federal forum provision. These provisions may limit our stockholders' ability to bring a claim in a judicial forum they find favorable for disputes with us or our directors, officers, or other employees, which may discourage lawsuits against us and our directors, officers, and other employees. Alternatively, if a court were to find the choice of forum provision contained in our Bylaws to be inapplicable or unenforceable in an action, we may incur additional costs associated with resolving such action in other jurisdictions, which could harm our business, operating results, and financial condition.

Investors in this offering may not be entitled to a jury trial with respect to claims arising under the subscription agreement, which could result in less favorable outcomes to the plaintiff(s) in any action under the agreement. Investors in this offering will be bound by the subscription agreement, which includes a provision under which investors waive the right to a jury trial of any claim they may have against the Company arising out of or relating to the agreement other than those arising under the federal securities laws.

If we opposed a jury trial demand based on the waiver, a court would determine whether the waiver was enforceable based on the facts and circumstances of that case in accordance with the applicable state and federal law. In determining whether to enforce a contractual pre-dispute jury trial waiver provision, courts will generally consider whether the visibility of the jury trial waiver provision within the agreement is sufficiently prominent such that a party knowingly, intelligently and voluntarily waived the right to a jury trial. We believe that this is the case with respect to the subscription agreement. You should consult legal counsel regarding the jury waiver provision before entering into the subscription agreement.

If you bring a claim not arising under the federal securities laws against the Company in connection with matters arising under the subscription agreement, you may not be entitled to a jury trial with respect to those claims, which may have the effect of limiting and discouraging lawsuits against the Company. If a lawsuit is brought against the Company under the agreement, it may be heard only by a judge or justice of the applicable trial court, which would be conducted according to different civil procedures and may result in different outcomes than a trial by jury would have had, including results that could be less favorable to the plaintiff(s) in such an action.

Nevertheless, if the jury trial waiver provision is not permitted by applicable law, an action could proceed under the terms of the agreement with a jury trial. No condition, stipulation or provision of the subscription agreement serves as a waiver by any holder of the Company's securities or by the Company of compliance with any substantive provision of the federal securities laws and the rules and regulations promulgated under those laws.

In addition, when the shares are transferred, the transferee is required to agree to all the same conditions, obligations and restrictions applicable to the shares or to the transferor with regard to ownership of the shares, that were in effect immediately prior to the transfer of the shares, including but not limited to the subscription agreement.

***You may not be able to participate in potential merger and acquisition transactions*.** Investors should be aware that under Rule 145 under the Securities Act of 1933 if they invest in a company through Regulation Crowdfunding and that company becomes involved in a merger or acquisition, there may be significant regulatory implications. Under Rule 145, when a company plans to acquire another and offers its shares as part of the deal, the transaction may be deemed an offer of securities to the target company's investors, because investors who can vote (or for whom a proxy is voting) are making an investment decision regarding the securities they would receive. All investors, even those with non-voting shares, may have rights with respect to the merger depending on state laws. This means the acquirer's "offer" to the target's investors would require registration or an exemption from registration (such as Reg D or Reg CF), the burden of which can be substantial. As a result, non-accredited investors may have their shares repurchased rather than receiving shares in the acquiring company or participating in the acquisition. This may result in investors' shares being repurchased at a value determined by a third party, which may be at a lesser value than the original purchase price. Investors should consider the possibility of a cash buyout in such circumstances, which may not be commensurate with the long-term investment they anticipate.

The Investor Transaction Fee may not count toward your cost basis for tax purposes. The IRS and/or another relevant tax authority may consider the price of the share before including the Investor Transaction Fee as the cost basis for determining any gain or loss at a realization event. You should discuss with your tax advisor the appropriate way to determine the relevant tax obligation.

DIRECTORS, EXECUTIVE OFFICERS AND EMPLOYEES

The following table sets out the Company's officers and directors as of November 18, 2026. All of the officers and directors work with the Company on a full-time basis except as indicated below.

Name	Position	Age	Term of Office (if indefinite, give date appointed)	Approximate hours per week (if part-time)/full-time
Executive Officers:				
Charles Christopher Yeomans	Chairman, President & CEO	70	Appointed 9/01/2017	Full-time
Rajiv Bhagat	CFO	65	Appointed 2/12/2024	35 hours
Joshua Cooper	Chief Scientific Officer	48	Appointed 4/14/2022	10 hours
Directors:				
Charles Christopher Yeomans	Director	70	Appointed 9/01/2017	
Courtney Monroe Benham	Director	67	Appointed 4/1/2019	
Mojgan Haddad	Director	60	Appointed 4/1/2019	
Christian D. Becker	Director	61	Appointed 2/12/2024	
Greg Caltabiano	Director	66	Appointed 2/12/2024	
John Rogers	Director	66	Appointed 7/24/2025	
Significant Employees:				
Brian Galvin	Chief AI Scientist	66	Appointed 06/01/2026	Full-Time
Cody Martinson	President of Neurpac Division	47	Appointed 4/1/2026	Full-time

Charles Yeomans, Chairman, President & CEO, and Director

Charles Yeomans serves as AtomBeam's Chairman, President and Chief Executive Officer and has been in this position since 2017. He has over 30 years of experience in both executive management and investment banking. He has been the CEO or COO of three companies, including 2 startups and a $50 million revenue company with 250 employees. He has also been the architect of the founding of several successful companies in the 1990s, including two of the nation's largest insurance brokerages. Mr. Yeomans was also an investment banker at Drexel Burnham Lambert and an intelligence officer in the U.S. Navy. He received an AB degree from Kenyon College and an MBA from Stanford University.

Rajiv Bhagat, Chief Financial Officer

Rajiv Bhagat serves as AtomBeam's Chief Financial Officer. Mr. Bhagat has over 30 years of progressive experience in financial management in a wide range of industries, including technology, manufacturing and professional services. His background includes controllership, treasury, fundraising, mergers & acquisitions and financial planning & analysis (FP&A). He has particular experience in the management and development of Software as a Service ("SaaS") and early-stage software companies. Between 2021 and 2023, Mr. Bhagat served as Senior Vice President of Finance and later as a Consultant at Ushur, Inc., where he steered this venture-backed SaaS company through its Series C funding. From 2016 to 2021, he was VP of Finance at rfXcel Corporation, another venture-led SaaS company, where he established the necessary infrastructure for its growth, led the company's Series B funding and was instrumental in its acquisition by Antares Vision S.p.A. He received a B.S. from the University of California, Berkeley and an MBA from the University of Chicago Booth School of Business.

Joshua Cooper, Chief Scientific Officer

Dr. Joshua Cooper serves as AtomBeam's Chief Scientific Officer and has worked with AtomBeam for approximately 6 years. He has been a Professor at the University of South Carolina since 2006, and specializes in Discrete Mathematics, Combinatorial Algorithms, and Machine Learning. He has over 25 years of experience in a variety of industry roles. In addition to helping dozens of companies design and implement technological solutions informed by modern Data Science, he has led R&D efforts in multiple sectors, including digital signal processing, social media marketing, medical devices, and financial reporting. Dr. Cooper received a B.S., Mathematics and Linguistics from the Massachusetts Institute of Technology, and a PhD in Mathematics (Extremal Combinatorics) from the University of California, San Diego.

Brian Galvin, Chief AI Scientist

Brian Galvin serves as AtomBeam's Chief AI Scientist and has worked with AtomBeam since 2018, when his law firm was initially retained by AtomBeam as its patent counsel. He is the lead inventor of the Persistent Cognitive Machine and leads the team developing it, and he is the author of the mathematical and architectural framework on which it is based. Mr. Galvin has more than 35 years of experience as a technology executive and inventor in deep learning, telecommunications, and enterprise software. He served as Chief Technology Officer of Genesys Telecommunications from 2004 to 2007 and as Chief Technology Officer of the Enterprise Division of Nuance Communications in 2008. He is a named inventor on 158 issued and allowed U.S. patents, with additional applications pending, including U.S. Patent No. 12,481,688, covering the persistent cognitive machine architecture. Mr. Galvin served as an officer in the U.S. Navy from 1982 to 1984 in the nuclear propulsion program. He holds an M.S. in Physics (Acoustics) from the Naval Postgraduate School and an A.B. in Biochemistry from Harvard University.

Cody Martinson, President of the Neurpac Division

Cody Martinson has been the President, Neurpac Division of AtomBeam since April 2026. Prior to AtomBeam, from February 2024 until March 2026, he was the Chief Operating Officer of Cirries Technologies, where he helped the company launch their flagship product DART AI, a network observability platform that uses AI to analyze and remediate network issues in real-time. Prior to Cirries, from February 2022 to February 2024, he as the President and member of the Board of Directors of Artacle USA, a company that offers an AI based tool which helps customers determine precise analysis for NFTs. From January 2010 to March 2019, he was the Founder and CEO of DANATEQ (DTQ) PTE LTD, a Singapore based company that was conceived to build software products primarily for the telecommunications industry.

Christian Becker, Director

Rear Admiral Christian "Boris" Becker is a member of the Board of Directors of AtomBeam. Rear Admiral Becker has over 30 years of military and government service. He is a retired two-star Rear Admiral, and former Commander of the Naval Information Warfare Systems Command, an 11,000-headcount command responsible for acquisition and development of communications and intelligence technology for the U.S. Navy. From 1987 until 2020, Rear Admiral Becker worked for the U.S. Navy in various operational and leadership positions. From 2021 to 2022, he was

President of Terran Orbital. From 2020 to present, he was President of Silvergate Consulting, LLC. From 2023 to present, he was a Senior Partner of Elara Nova. From 2023 to present, he was President of OneLight Sensing. Rear Admiral Becker received a B.S., Electrical and Electronics Engineering, from Boston University, an M.S. from The George Washington University, and he completed the Executive Fellows program at Harvard University's Kennedy School of Government. He was commissioned from the Naval Reserve Officers Training Corps program.

Courtney Benham, Director

Courtney Benham is a member of the Board of Directors of AtomBeam. He has over 30 years of experience as an entrepreneur. After college, he pursued a career for several years on the professional tennis circuit. By the time his tennis career had ended, his father had added winemaking to his agricultural interests and Courtney went to work for his father's label, Lost Hill. After years in the custom-crush winemaking business, he created Blackstone, his first major label. Courtney built Blackstone into a category leader in under a decade, then sold the brand in order to pursue a new acquisition, Martin Ray. From 1992 to present, he has been the owner of Martin Ray Winery. He received a B.A. from the University of California, Berkeley.

Greg Caltabiano, Director

Greg Caltabiano is a member of the Board of Directors of AtomBeam. He is a highly experienced CEO and investor in IoT, AI, network and cloud-based infrastructure companies. From 2019 to present, he was an Operating Partner at HGGC, a private equity fund. He is also a partner of venture capital firm Translational Partners. He has extensive international experience in managing geographically dispersed teams, including multi-year in- country assignments in Japan, Hong Kong/China, Israel, and France. He is skilled in creating and executing growth strategies for venture backed and public companies, and has a successful track record on both sides of M&A transactions. Mr. Caltabiano was the President and CEO of ACCO, the President and CEO of Teknovus, and the President and COO of SOMA Networks Mr. Caltabiano received a B.S., Electrical Engineering, from Princeton University and an MBA from Stanford University.

Mojgan Haddad, Director

Mojgan Haddad is a member of the Board of Directors of AtomBeam. Ms. Haddad has 24 years of software engineering and operating experience in the bioinformatics and biomedical industries. From 2021 to present, Ms. Haddad was a Vice President of Engineering at Dotmatics. From 2020 to 2021, she was a Senior Director Software Engineering at Corin Group. From 2015 to 2020, Ms. Haddad worked at Talis Biomedical Corporation. She received a Masters Degree in Computer Science and Artificial Intelligence from Technische Universitat Wien, and a PhD in Computer Science from Technische Universitat Wien. She also completed a Post-Doc in Computational & Mathematical Biology at University of California, San Francisco.

John Rogers, Director

John Rogers joined the Board of Directors of AtomBeam in 2025. Mr. Rogers has over 30 years of experience in the public and private sectors. In addition to Capstone, since 2025, Mr. Rogers has been the Founder of Stones Throw Public Affairs, LLC, a strategic advisory firm offering creative solutions for complex policy and communication challenges. Since 2025, Mr. Rogers has also been the President of the Americas Region of HUB Cyber Security LTD (NASDAQ: HUBC), a global leader in confidential computing and advanced data fabric technology. Since 2009, Mr. Rogers has been the Founder of Capstone National Partners ("Capstone"), a bipartisan public affairs firm with offices in Washington D.C. and Wisconsin. Mr. Rogers John attended Illinois State University and the University of Iowa.

OWNERSHIP AND CAPITAL STRUCTURE

Ownership

The following table shows who owns more than 20% of Company's voting securities as of November 13, 2026:

Name of Beneficial Holder	Class of Shares	Number of Shares Beneficially Owned	Voting Power
Charles Yeomans	Common Stock	13,547,385	55.2% (1)

(1) Charles Yeomans has been granted a proxy to vote 44,185,195 shares held by investors in certain prior offerings of the Company's Common Stock. While he does not beneficially own these shares, he has the right to vote these shares - and as such, this percentage voting power calculation includes those shares that he has the right to vote due to this proxy.

The following table describes our capital structure as of November 13, 2026:

Class of Equity	Authorized Limit	Issued and Outstanding	Committed, Not-issued*	Available**
Common Stock	200,000,000	104,547,730	41,185,115	54,267,155

***** *Comprised of:*

- *80,100 shares of Common Stock issuable upon the exercise of certain outstanding warrants of the Company;*
- *2,775,000 shares issuable upon the exercise of RSUs and/or Options issued under the Company's 2019 Stock Incentive Plan; and*
- *38,330,015 shares issuable upon the exercise of RSUs and/or Options issued under the Company's 2021 Stock Incentive Plan*

*** Represents the number of shares out of the total authorized number of shares of the Company that are not issued and outstanding or committed.*

USE OF PROCEEDS

The Company estimates that if it raises the maximum amount of $4,999,996.56 from the sale of the Common Stock, the net proceeds to the issuer in this offering will be approximately $4,389,366 after deducting the estimated offering expenses of approximately $610,631 (including payment to marketing, legal and accounting professional fees and other expenses).

The following table represents management's best estimate of the uses of the net proceeds, assuming the sale of $4,856,508.80 worth of Common Stock offered for sale in this offering (not including the Investor Fee).

Please see the table below for a summary the Company's estimated intended use of proceeds from this offering:

Gross Raise	**$ 10,006.66**	**$ 1,000,000**	**$ 3,000,000**	**$ 4,999,997**
Offering Proceeds				
Gross Proceeds (1)	$ 10,007	$ 1,000,000	$ 3,000,000	$ 4,999,997
Offering Expenses (2)	$ (10,007)	$ (154,126)	$ (382,379)	$ (610,631)
Total Proceeds Available for Use	$ -	**$ 845,874**	**$ 2,617,621**	**$ 4,389,366**
Estimated Expenditures				
Software Development	$ -	$ 380,643	$ 1,177,930	$ 1,975,215
Sales & Marketing	$ -	$ 169,175	$ 523,524	$ 877,873
General & Administrative	$ -	$ 84,587	$ 261,762	$ 438,937
Capital Expenditures	$ -	$ 42,294	$ 130,881	$ 219,468
Capitalized R&D Expense	$ -	$ 84,587	$ 261,762	$ 438,937
Total Expenditures	$ -	**$ 761,286**	**$ 2,355,859**	**$ 3,950,429**
Working Capital Reserves	$ -	$ 84,587	$ 261,762	$ 438,937

(1) Does not include the Investor Fee of 3.0%.

(2) Includes fixed fees of $40,000 to cover legal, accounting, and other expenses of the Offering in addition to commissions of 8.5% of gross proceeds owed to the intermediary. At the $10,000 minimum, offering expenses are limited to gross proceeds and the Company funds the balance from existing cash.

The identified uses of proceeds are subject to change at the sole direction of the officers and directors based on the business needs of the Company.

FINANCIAL DISCUSSION

Financial statements

Our financial statements can be found in Exhibit B to the Form C of which this Offering Memorandum. The following discussion of our financial condition and results of operations for the years ended December 31, 2025 and December 31, 2024 and our financial condition and results of operations for the six-month period ended June 30, 2026 ("Interim 2026") and the six-month period ended June 30, 2025 ("Interim 2025") should be read in conjunction with our annual audited consolidated financial statements and the related notes and interim (unaudited) consolidated financial statements and the related notes included in this Offering Memorandum. The following discussion contains forward-looking statements that reflect our plans, estimates, and beliefs. Our actual results could differ materially from those discussed in the forward-looking statements.

Overview

AtomBeam Technologies Inc. is a California-based software company with a sophisticated technology that has the potential to change the way machine/IoT data is transmitted and stored. The Company's intellectual property has the protection of an extensive intellectual property portfolio of issued, allowed and pending patents. The Company focused on engineering its software to be simple to install and use, including automating tasks otherwise performed manually. Other engineering work included the development of key features demanded by prospects and by the U.S. Department of Defense.

During the years ended December 31, 2025 and 2024, as well as the six months ended June 30, 2026 and 2025, the Company primarily received revenue from two contracts: (i) a contract with the U.S. Air Force for the development of Neurcom, which was entered into in 2023 and under which all deliverables were completed and the final payment was received in February 2026, and (ii) a contract with the Space Development Agency, a unit of the U.S. Space Force, for the development of Neurpac entered into in 2023 (amended in September 2025 and again in March 2026). Under the Company's contract with the Space Development Agency, the Company contracted to provide certain deliverables to the agency in exchange for total consideration of approximately $2.0 million to be paid in tranches upon completion of certain milestones from the commencement of the contract through December 31, 2026 (with each milestone providing for payments between $50,000 to approximately $520,000 upon completion). The Company received $241,974 from the U.S. Air Force contract during the six months ended June 30, 2025 and $120,987 during the six months ended June 30, 2026, and has received a total of $1,209,870 under this contract to date, representing all contemplated consideration to the Company under the contract. The Company received $100,000 in revenue from the Space Development Agency contract during the six months ended June 30, 2025 and $258,666 in revenue during the six months ended June 30, 2026, and expects to recognize the remaining amount of $618,917 under the contract in the fourth quarter of 2026 (for a total of $1,977,583 in revenues recognized under this agreement, assuming the final milestones are completed and payment is received by the Company).

The operating expenses for the Company consist of (i) cost of sales, (ii) sales and marketing (iii) general and administrative, research and development and depreciation and amortization. General and administrative costs include the costs related to complete filings of patents to protect its intellectual property. Cost of sales consists primarily of labor costs, subcontractor fees, and other direct expenses incurred to fulfill government contracts.

The Company emphasizes its commitment to patenting its ideas because it believes an extensive portfolio of patents forms a valuable moat against competitors and makes the Company more attractive to a potential acquirer. The Company intends to continue devoting a significant part of its resources to continue building its patent position.

Restatement of Unaudited Interim financial Statements as of and for the Six Months ended June 30, 2025.

In connection with the preparation of financial statements for the six months ended June 30, 2026, the Company identified errors in its previously issued unaudited interim financial statements as of and for the six months ended

June 30, 2025. The errors relate to cash received on three government contract milestones recorded to common stock or applied against accounts receivable rather than recognized as revenue, advertising costs recorded as a reduction of additional paid-in capital that did not qualify as direct offering costs, understated patent amortization, and a platform overpayment recorded as equity rather than as a liability. Each error was corrected in the audited financial statements for the year ended December 31, 2025.

The effect on the previously issued interim financial statements is as follows. Only line items affected by the corrections are presented; subtotals and totals include amounts not separately shown.

Statement of Operations

	As Reported	Adjustment	As Restated
Revenues, net	$ 125,604	$ 261,275	$ 386,879
Selling and marketing	635,001	235,335	870,336
Depreciation and amortization	21,948	3,446	25,394
Total Operating Expenses	6,444,434	238,781	6,683,215
Net Loss from Operations	(6,318,830)	22,494	(6,296,336)
Interest income (expense)	63,993	4	63,997
Net loss	$ (6,254,837)	$ 22,498	$ (6,232,339)

Statement of Shareholders' Equity

	As Reported	Adjustment	As Restated
Additional paid-in capital	$ 30,676,918	$ (58,306)	$ 30,618,612
Accumulated deficit	(22,703,342)	22,498	(22,680,844)
Total shareholders' equity (deficit)	$ 7,690,535	$ (35,808)	$ 7,654,727

Statement of Cash Flows

	As Reported	Adjustment	As Restated
Net cash used in operating activities	$ (7,094,016)	$ (286,690)	$ (7,380,706)
Net cash used in investing activities	(1,007,086)	(1)*	(1,007,087)
Net cash provided by financing activities	4,903,130	286,691	5,189,821
Net change in cash and equivalents	$ (3,197,972)	$ -	$ (3,197,972)

** Reflects rounding of amounts as previously reported to whole dollars; not an error correction.*

The restatement had no effect on cash and cash equivalents at any date presented, no effect on the net change in cash and cash equivalents for the six months ended June 30, 2025, and no effect on accumulated deficit or total shareholders' equity as of December 31, 2024.

Change of Auditor

On September 28, 2026, the Board ratified and approved the Company's appointment of Armanino LLP as the Company's new independent registered public accounting firm for the year ended December 31, 2026.

Results of Operations For the Six months ended June 30, 2026 ("Interim 2026") Compared with six months ended June 30, 2025 ("Interim 2025")

Revenues: The Company generated $381,019 in revenues for Interim 2026 — a 1.5% decrease compared to revenues of $386,879 for the Interim 2025. Substantially all of the Company's revenue has been derived from two U.S. government contracts: one with the U.S. Air Force for the development of Neurcom, and one with the Space Development Agency, a unit of the U.S. Space Force, for the development of Neurpac. Of Interim 2026 revenues, $120,987 represents the final payment under the Air Force contract, which is now complete, and $258,666

represents a milestone completed under the Space Development Agency contract. The Company expects to recognize the remaining $618,917 under that contract as milestones are completed in 2026.

Cost of Sales: Cost of sales was $106,874 for the six months ended June 30, 2026 compared to $67,316 for the same period in 2025, an increase of $39,558. Cost of sales consists primarily of labor costs, subcontractor fees, cloud-related expenses and other direct expenses, including fees paid to the Company's university research partner, incurred to fulfill government contracts. The increase was primarily the result of subcontractor costs required to deliver on milestones under our government contracts, partially offset by lower other direct costs, primarily cloud services, which fell from $15,815 in Interim 2025 to $5,751 in Interim 2026. Subcontractor fees were $101,123 for Interim 2026 compared to $51,501 for Interim 2025. As a percentage of revenues, cost of sales increased from approximately 17% of revenue for Interim 2025 to approximately 28% for Interim 2026. Cost of sales as a percentage of revenues for the year ended December 31, 2025 was higher than in either interim period, primarily because subcontracted research costs of $99,242 relating to milestones completed under the Air Force contract were billed in the second half of 2025.

Selling and Marketing: The Company incurred selling and marketing expenses of $540,654 for Interim 2026 — a 38% decrease compared to $870,336 for Interim 2025. Advertising costs included within selling and marketing expenses decreased significantly from $247,447 for Interim 2025 to $42,944 from Interim 2026, reflecting the Company's decision to focus its paid advertising activity on fundraising related spending, which is treated as an offset against fundraising proceeds in our financial statements.

General and Administrative: General and administrative expenses were $4,857,104 for Interim 2026 – a decrease of 7% from $5,198,693 for Interim 2025. The decrease was driven by a $633,190 reduction in consulting costs as the Company moved engineering and corporate work in-house. This was partially offset by a $129,197 increase in salary compensation paid in Interim 2026.

Research and Development: Research and development expenses were $1,112,288 for Interim 2026, compared to $521,476 for Interim 2025 — a 113% increase. The increase was primarily the result of research and development personnel and consulting added during 2026 for further enhancements to Neurpac.

Depreciation and amortization: Depreciation and amortization expense was $78,744 for Interim 2026, compared to $25,394 for Interim 2025 – a 210% increase. The increase reflects higher amortization of the Company's intangible assets as patents progressed from in-progress status to issued status and began amortizing over their 20-year useful lives, as well as additional depreciation on computer equipment purchased during 2025. Total depreciation expense was $13,702 and $3,747 for the six months ended June 30, 2026 and 2025, respectively. Total amortization expense was $46,942 and $21,647 for the six months ended June 30, 2026 and 2025, respectively. During the six months ended June 30, 2026, the Company wrote off $18,100 of capitalized patent costs related to applications it no longer intends to pursue.

Other Income. Total other income (comprised entirely of interest income in both periods) was $2,754 for Interim 2026, compared to $63,997 for Interim 2025. The decrease for Interim 2026 was largely as a result of a lower average cash balance.

Net Loss: As a result of the foregoing, the Company reported a net loss of $6,311,891 for Interim 2026, compared to a net loss of $6,232,339 for Interim 2025 – a 1.3% increase for Interim 2026.

Results of Operations For The Years Ended December 31, 2025 and 2024

Revenues: The Company generated $493,261 in revenues for the year ended December 31, 2025 — a 52.7% decrease compared to revenues of $1,042,896 for the year ended December 31, 2024. For the years ended December 31, 2025 and 2024, substantially all of the Company's revenue was derived from two U.S. government contracts: one with the U.S. Air Force for the development of Neurcom, and one with the Space Development Agency, a unit of the U.S. Space Force, for the development of Neurpac. The decrease was primarily the result of delays in obtaining

approvals for extensions to these U.S. Department of Defense contracts, which significantly reduced revenue recognized in the first half of 2025. The Company subsequently received a contract extension from the Space Development Agency in September 2025. Following that extension, milestones were completed under both the U.S. Air Force (Neurcom) and Space Development Agency (Neurpac) contracts in the second half of 2025, which drove the recovery in revenue recognized during that period.

Cost of Sales: The Company had cost of sales of $278,266 for the year ended December 31, 2025 — a 43.0% decrease compared to cost of sales of $488,283 for the year ended December 31, 2024. Cost of sales consists primarily of labor costs, subcontractor fees, cloud-related expenses and other direct expenses, including fees paid to the Company's university research partner, incurred to fulfill government contracts. The decrease was primarily the result of lower contract activity during 2025, consistent with the overall decline in revenues. As a percentage of revenues, cost of sales increased from approximately 46.8% in 2024 to 56.4% in 2025, reflecting the minimum staffing and infrastructure levels that needed to be maintained despite reduced contract activity.

Selling and Marketing: The Company incurred selling and marketing expenses of $1,399,725 for the year ended December 31, 2025 — a 24.2% decrease compared to $1,846,546 for the year ended December 31, 2024. Advertising costs included within selling and marketing expenses decreased significantly from $985,533 in 2024 to $283,301 in 2025, reflecting the Company's decision to focus its paid advertising activity on fundraising related spending, which is treated as an offset against fundraising proceeds in our financial statements. This reduction was partially offset by an increase of approximately $255,000 in other selling and marketing costs, primarily attributable to additional headcount and compensation for the Company's employees and contractors in its sales and marketing functions as well as higher dues and subscriptions and increased participation in tradeshows and events and associated travel and entertainment.

General and Administrative: General and administrative expenses increased to $10,617,377 for the year ended December 31, 2025, from $4,865,918 for the year ended December 31, 2024 — an increase of approximately $5.8 million, or 118.2%. This was the largest single driver of the increase in the Company's net loss year-over-year. The increase was primarily attributable to a significant increase in headcount and compensation for the Company's employees and contractors in its corporate functions. Expense for employee salaries, benefits and payroll taxes increased to $4,197,886 for the year ended December 31, 2025 from $1,624,614 for the year ended December 31, 2024. Expense for consultants increased to $5,967,669 for the year ended December 31, 2025 from $4,426,358 for the year ended December 31, 2024. Additionally, general corporate expenses such as legal and other professional services, rent, insurance and information technology increased from 2024 to 2025. In general, the Company grew its headcount (both employees and consultants) to further develop its products and go-to-market function.

Research and Development: Research and development expenses were $1,311,231 for the year ended December 31, 2025, compared to $1,483,656 for the year ended December 31, 2024 — a decrease of $172,425, or 11.6%. The decrease was primarily the result of the reclassification of certain costs associated with patent development to capitalized intangible assets, consistent with the Company's policy to capitalize legal and filing costs related to patents. This was reflected in a significant increase in the Company's intangible assets, from $2,018,882 at December 31, 2024 to $4,385,442 at December 31, 2025.

Depreciation and amortization: Depreciation and amortization expense was $185,712 for the year ended December 31, 2025, compared to $20,644 for the year ended December 31, 2024 — an increase of $165,068. The increase reflects higher amortization of the Company's intangible assets as patents progressed from in-progress status to issued status and began amortizing over their 20-year useful lives, as well as additional depreciation on computer equipment purchased during 2025. Total depreciation expense was $11,589 for the year ended December 31, 2025, compared to $4,250 for the year ended December 31, 2024; the remainder of the expense in each period represents intangible asset amortization.

Other Income (Expense), net: Total other income (expense), net was $100,043 for the year ended December 31, 2025, compared to $(160,946) for the year ended December 31, 2024 — an improvement of $260,989. The improvement reflects: (i) the elimination of non-cash losses related to changes in the fair value of the Company's

derivative liability ($82,360 in 2024), following the conversion of all outstanding convertible notes to equity during 2024; (ii) a reduction in interest expense from $78,586 in 2024 to $24,950 in 2025, reflecting the lower outstanding debt balance following those conversions; and (iii) interest income of $124,993 earned in 2025 (no comparable amount in 2024) earned from investment of idle cash in highly liquid, low-risk marketable securities.

Net Loss: As a result of the foregoing, the Company reported a net loss of $13,199,007 for the year ended December 31, 2025, compared to a net loss of $7,823,097 for the year ended December 31, 2024 — an increase in net loss of $5,375,910, or 68.7%.

Liquidity and Capital Resources

As of June 30, 2026, the Company's cash on hand was $2,519,514. The Company requires the continued infusion of new capital to continue business operations. The Company has recorded losses since inception. As of June 30, 2026, the Company had an accumulated deficit of $35,959,403.

The Company's current capital resources have been generated primarily from financing activities including the issuance of shares to investors in the Company's Regulation A, Regulation CF and Regulation D offerings. During 2025, the Company raised gross proceeds of approximately $11.5 million in its Regulation A and Regulation CF offerings. In addition, the Company sold approximately $950,000 in private placements. The Company previously sold convertible notes to raise funds, Company converted all remaining convertible notes in 2024. As of June 30, 2026, the Company had no outstanding convertible notes.

On January 30, 2026, the Company launched a Regulation A offering in which it is seeking to raise up to $21,735,000 from the sale of its common stock. StartEngine Primary, LLC was engaged to act as an underwriter of this offering. On September 17, 2026, this offering terminated. The Company raised approximately $17,500,000 in this offering from the sale of 6,571,400 shares.

Between October 28, 2025 and March 5, 2026, the Company conducted a private placement pursuant to Regulation D, resulting in total gross proceeds of $2,634,147 and the issuance of 341,250 shares of common stock. Of this amount, $957,528 in gross proceeds and 122,513 shares of common stock were issued during Interim 2026.

These capital resources have made cash available to the Company for research and development and general operating purposes.

From 2023 to date, the Company has earned revenues primarily from two contracts: (i) a contract with the U.S. Air Force for the development of Neurcom, which was active from 2023 until April 2025, and (ii) a contract with the Space Development Agency, a unit of the U.S. Space Force, for the development of Neurpac entered into in 2023 (amended in September 2025 and again in March 2026). In the fourth quarter of 2026, the Company expects that it will have satisfied all milestones, and will have received all payments due to the Company under these agreements – and as such, the Company does not anticipate these will be a source of revenue after the fourth quarter of 2026. The Company continues to seek additional government contracts while also exploring commercial customers for its products.

The Company plans to continue to try to raise additional capital through crowdfunding offerings, equity issuances, or any other method available to the Company. Absent additional capital, the Company may be forced to significantly reduce expenses and could become insolvent.

Indebtedness

Notes and Long Term Debt

The Company entered into multiple non-convertible promissory notes during 2020 and 2022 with an investor of the Company with a total principal of $450,000. The amount outstanding at both June 30, 2026 and December 31, 2025

was $450,000. The promissory notes accrue simple interest at a rate of 5.0% per annum, which is due upon the maturity date of each promissory note. All outstanding principal and accrued interest for the promissory notes was originally due in 2025. On April 3, 2026, the Company and the investor agreed to extend the maturity date of the promissory notes from December 31, 2026 to January 1, 2027. The stated interest rate and all other terms of the notes remained unchanged. The promissory notes are classified as noncurrent liabilities as of June 30, 2026. Accrued interest related to these promissory notes totaled approximately $116,781 and $105,623 as of June 30, 2026 and December 31, 2025, respectively, and is presented as accrued interest payable in the balance sheets.

The Company also holds an SBA Disaster Loan with the US Small Business Administration. The original SBA Disaster Loan was authorized in June 2020 for $8,400 and was subsequently amended in September 2021 to increase the total loan amount to $36,400. As of June 30, 2026 and December 31, 2025, the outstanding principal balances were $33,877 and $34,212, respectively. The SBA Loan accrues interest at a rate of 3.75% per annum, and with a maturity date of June 5, 2050.

Going Concern

AtomBeam is not yet profitable, which means that we rely upon funds from investors (along with any profits we make from our business) to pay for our operations. This is common for most startups, and the reason startups like AtomBeam raise money. Over time we aim to grow our revenue and manage our spending to become profitable, but until that happens our ability to stay in business is reliant upon our ability to raise money from investors.

As described in the notes our financial statements, the accompanying financial statements have been prepared on a “going concern” basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has incurred net losses since inception, including a loss of $6,311,891 for the six months ended June 30, 2026, and used $6,464,485 of cash in operating activities during that period, approximately $1,077,000 per month. Although the Company held $2,519,514 of cash and cash equivalents at June 30, 2026, it expects to continue to incur operating losses while it commercializes its technology. These factors raise substantial doubt about the Company’s ability to continue as a going concern for the twelve-month period following the date of issuance of these financial statements. If the Company is unable to raise additional capital or further reduce expenditures, it may be required to curtail or cease operations and could seek protection under applicable bankruptcy laws.

The purpose of this “Going Concern” statements is to alert investors to the fact that the Company does not have enough cash on hand to fund operations for the next 12 months. As such, the Company’s ability to stay in business (i.e., remain a “going concern”) relies on our ability to raise more money from investors.

Trend Information

AtomBeam is a participant in a highly competitive industry, AI-driven software technology. The Company’s data reduction products, Neurpac and Neurcom, are differentiated from standard, open-source compression products, but users must be convinced that Neurpac and Neurcom will offer them sufficient incremental benefits for them to adopt our technologies. PCM would compete with artificial intelligence products from companies with vastly greater resources, which may develop competing architectures or replicate aspects of ours. Moreover, to be effective, the Company’s technologies must be deeply embedded in the hardware and software of end user devices and networks, which make the Company’s sales efforts more challenging compared to products that can be simply downloaded and installed as applications, such as cellular phone “apps”. For example, the Company released the SaaS Beta version of its Neurpac product in Q2 2024, and the production version of Neurpac was released in Q1 2025. The Company introduced its on-premise version of the Neurpac product in December 2025. The Company is now working to gain commercial customers for the on-premise product and will no longer support the SaaS version of the product. The Company relies upon the widely accepted view that, as greater amounts of data are generated, greater network capacity will commensurately be required, and the current array of options available to users of compression algorithms, particularly for IoT data, will be insufficient to satisfy the requirements of a significant number of these users. Such users, the Company believes, will be sufficiently interested in the potential value of the Company’s

technologies to address their needs in ways that compression cannot. The Company also believes that early commercial adopters will be onboarded and opportunities for expansion may follow.

Economic uncertainty and shifting trade policies continue to affect the tech industry, including software companies. Tariffs, supply chain disruptions, and global market tensions can drive up costs and complicate international operations. At the same time, changes in labor and immigration policies may limit access to skilled talent. These challenges, along with fluctuating customer demand and investment trends, can make it harder to plan for sustained growth.

To date, most of our revenue has come through two government contracts, one of which has already concluded, and the other which will be completed by the end of 2026. The Company however has been actively marketing our products to prospective commercial customers. While the Company continues to work toward product adoption through direct sales and strategic partnerships, it also remains open to broader opportunities — including potential strategic transactions, investments, or an acquisition of the Company — that it believes could accelerate growth and assist with broader adoption of our products.

RELATED PARTY TRANSACTIONS

The following companies and persons linked to members of our management are party to related party transactions:

Courtney Benham, a Director of the Company has invested a total of $1,650,200 in the Company through his investment vehicle Wazoo Partners, LLC in the form of equity, convertible notes and debt. The total amount invested through straight promissory notes is $450,000, and the total invested through convertible promissory notes is $800,000, and these convertible notes have been converted into common stock. In addition, Wazoo Partners LLC invested $400,200 in equity when the Company was under its former name and corporate form, Drivewarp LLC. The amount outstanding at both June 30, 2026 and December 31, 2025 in principal under these notes was $450,000. Accrued interest related to these promissory notes totaled approximately $105,623 as of December 31, 2025. The notes bear simple interest at 5% per annum and are due in 2027.

Between April 2019 – October 2020, Dr. Mojgan Haddad, a Director of the Company and her husband Asghar Riahi, invested through the Ali A. Riahi & Mojgan Haddad Family Trust, which invested in the Company via a total of $135,000 in convertible notes. In 2024, these convertible notes converted into 334,552 shares of the Company's common stock, and are no longer outstanding.

Between April 2019 – October 2020, Charles Yeomans, the Company's Chairman and CEO, invested through the Charles C. Yeomans And J. Desiree LeClerc Family Trust, invested total of $108,500 in convertible notes. In 2024 these convertible notes converted into 269,477 shares of common stock.

RECENT OFFERINGS OF SECURITIES

The following are the exempt offerings conducted by the Company within the past three years:

Name: Common Stock
Type of security sold: Equity
Final amount sold: $2,910,131.20
Number of Securities Sold: 2,752,780
Use of proceeds: Software development, sales and marketing, operations
Date: September 28, 2023 – December 29, 2023
Offering exemption relied upon: Regulation CF

Name: Common Stock
Type of security sold: Equity
Final amount sold: $18,524,040.00
Number of Securities Sold: 13,522,620
Use of proceeds: Software development, sales and marketing, operations
Date: July 19, 2024 – January 30, 2025
Offering exemption relied upon: Regulation A+

Name: Common Stock
Type of security sold: Equity
Final amount sold: $2,417,961.00
Number of Securities Sold: 2,188,070
Use of proceeds: Software development, sales and marketing, operations
Date: October 25, 2024 – January 1, 2025
Offering exemption relied upon: Rule 506(c)

Name: Common Stock
Type of security sold: Equity
Final amount sold: $4,788,988.00
Number of Securities Sold: 2,625,790
Use of proceeds: Software development, sales and marketing, operations
Date: September 30, 2025 – November 7, 2025
Offering exemption relied upon: Regulation CF

Name: Common Stock
Type of security sold: Equity
Final amount sold: $2,634,147.00
Number of Securities Sold: 1,706,250
Use of proceeds: Software development, sales and marketing, operations
Date: October 6, 2025 – March 5, 2026
Offering exemption relied upon: Rule 506(c)

Name: Common Stock
Type of security sold: Equity
Final amount sold: $17,757,004.88
Number of Securities Sold: 6,571,400 (includes bonus shares, which were issued for no additional consideration)
Use of proceeds: Software development, sales and marketing, operations
Date: January 7, 2026 – September 17, 2026
Offering exemption relied upon: Regulation A+

SECURITIES BEING OFFERED AND RIGHTS OF THE SECURITIES OF THE COMPANY

The following descriptions summarize important terms of our capital stock. This summary reflects AtomBeam's Amended and Restated Certificate of Incorporation, as Amended, and does not purport to be a complete description. The following summary is qualified in its entirety by the Amended and Restated Certificate of Incorporation, as Amended and AtomBeam's bylaws. For a complete description of the Company's capital stock, you should refer to our Amended and Restated Certificate of Incorporation, as Amended and our Bylaws and applicable provisions of the Delaware General Corporation Law.

General

The Company is authorized to issue up to 200,000,000 shares of Common Stock, par value $0.0001 per share. As of November 13, 2026, there are 104,547,730 shares of Common Stock outstanding, as well as RSUs and options to purchase 41,105,015 shares of Common Stock.

The Company's Securities

Voting Rights

Each holder of Common Stock is entitled to one vote for each share on all matters submitted to a vote of the stockholders, including the election of directors. The investors in Common Stock in this offering will be required to grant a proxy to the Company's CEO, described in greater detail below under "The Proxy."

Dividend Rights

Subject to preferences that may be applicable to any then outstanding class of capital stock having prior rights to dividends, if any, holders of the Common Stock shall be entitled to receive, on a pari passu basis, when and as declared by the Board of Directors, out of any assets of the Company legally available therefore, such dividends as may be declared from time to time by the Board of Directors.

Liquidation Rights

Subject to preferences that may be applicable to any then outstanding class of capital stock having prior rights to dividends if any, in the event of the Company's liquidation, or winding up, whether voluntary or involuntary, subject to the rights of any Preferred Stock that may then be outstanding, the assets of the Company legally available for distribution to stockholders shall be distributed on an equal priority, pro rata basis to the holders of the Common Stock.

Holders of the Common Stock have no conversion, preemptive, subscription or other rights, and there are no redemption or sinking fund provisions applicable to the Company's shares of Common Stock.

The Proxy

Holders of Common Stock who purchase their shares in this offering will grant the Company a proxy in Section 5 of the Subscription Agreement and agree to allow the Company's CEO to vote their shares on all matters submitted to a vote of the stockholders, including the election of directors. The proxy will be irrevocable and will remain in effect until the closing of a firm-commitment underwritten public offering pursuant to an effective registration statement under the Securities Act of 1933 covering the offer and sale of Common Stock or the effectiveness of a registration statement under the Securities Exchange Act of 1934 covering the Common Stock.

Bylaws

Right of First Refusal

Section 8.14 of our Bylaws grants the Company the right of first refusal if any stockholder of any class of securities seeks to transfer its capital stock unless the proposed transaction relates to estate planning or a bona fide pledge or mortgage of shares with a commercial lending institution.

Stockholder Agreement

Holders of approximately 34,580,000 shares of our Common Stock have entered into a Stockholder Agreement which, among other requirements, has the following provision:

Drag-along

If holders of a majority of our outstanding Common Stock approve a sale or liquidation of the Company, every stockholder who signed the Stockholder Agreement must agree to vote their shares to approve it. This covers a sale of all or substantially all of the Company's assets, a purchase of a majority of our Common Stock by an outside buyer, a merger that gives an outside buyer 50% or more of the Company's voting power or value, or a liquidation or dissolution of the Company. In that case, these stockholders must vote for the deal, sign the documents needed to complete it (including any escrow arrangements), give up any appraisal or dissenters' rights, and, if the deal is a sale of stock, sell the same percentage of their shares as the majority holders are selling.

The majority holders must give the Company and the other stockholders written notice at least 10 days before closing, including a copy of the deal documents, the buyer's name, the closing date, and the price and other key terms.

Stock Option Plan

As of November 13, 2026 there are options for 2,775,000 shares of Common Stock still outstanding issued under the Company's 2019 Stock Incentive Plan. The Company replaced that plan with the 2021 Stock Incentive Plan and no longer grants options under the plan.

Restricted Stock Units (RSU)

As of November 13, 2026, the Company has granted Restricted Stock Units to purchase 38,330,015 shares of Common Stock under its 2021 Stock Incentive Plan, and has authorized up to a total of 50,000,000 shares of Common Stock to be issued pursuant to Restricted Stock Units under the plan. The Company's 2021 Stock Incentive Plan was put in place to be effective December 20, 2021 and set forth the terms under which the Company provides for grants of Restricted Stock Units to its employees, which was the primary means of incentivizing its employees in 2022, 2023, 2024, 2025, and thus far in 2026, and is expected to remain the principal means it uses for this purpose. Vesting of the Restricted Stock Units is based on "two-tier" vesting, which includes a time-based tier over a period between two and four years (standard is four years), and a second tier that is based on the Company realizing a liquidity event.

Forum Selection Provisions

Our Bylaws and subscription may have the effect of limiting an investor's ability to bring legal action against the Company and could limit an investor's ability to obtain a favorable judicial forum for disputes.

Our Bylaws, to the fullest extent permitted by law, provides that the Court of Chancery of the State of Delaware will be the exclusive forum for any derivative action or proceeding brought on our behalf; any action asserting a breach of fiduciary duty; any action asserting a claim against us arising pursuant to the DGCL, our Charter; our Bylaws, or any action asserting a claim against us that is governed by the internal affairs doctrine. For suits brought under the Securities Act or the Exchange Act the federal courts of the United States shall have exclusive jurisdiction. Our Subscription Agreements for certain of our Regulation CF offerings require that the forum for

suits arising under the Subscription Agreement by Federal and State courts in Delaware. Our Subscription Agreement has a similar clause for suits arising from the subscription agreement.

Although the Company believes the provision benefits us by providing increased consistency in the application of Delaware law in the types of lawsuits to which it applies and in limiting the Company's litigation costs, to the extent it is enforceable, the forum selection provision may limit investors' ability to bring claims in judicial forums that they find favorable to such disputes and may discourage lawsuits with respect to such claims. The Company has adopted the provision to limit the time and expense incurred by its management to challenge any such claims. As a company with a small management team, this provision allows its officers to not lose a significant amount of time travelling to any particular forum so they may continue to focus on operations of the Company. Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder. Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all claims brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder and our Bylaws provide that the U.S. federal district courts will, to the fullest extent permitted by law, be the exclusive forum for resolving any complaint asserting a cause of action arising under the Securities Act, or a federal forum provision. Our decision to adopt a federal forum provision followed a decision by the Supreme Court of the State of Delaware holding that such provisions are facially valid under Delaware law. While there can be no assurance that federal or state courts will follow the holding of the Delaware Supreme Court or determine that the federal forum provision should be enforced in a particular case, application of the federal forum provision means that suits brought by our stockholders to enforce any duty or liability created by the Securities Act must be brought in federal court and cannot be brought in state court. Section 27 of the Exchange Act creates exclusive federal jurisdiction over all suits brought to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder. Investors will not be deemed to have waived the Company's compliance with the federal securities laws and the rules and regulations thereunder.

Jury Trial Waiver

The Subscription Agreement that investors will execute in connection with the offering provides that subscribers waive the right to a jury trial of any claim they may have against us arising out of or relating to the Agreement, other than claims arising under federal securities laws. If the Company opposed a jury trial demand based on the waiver, a court would determine whether the waiver was enforceable given the facts and circumstances of that case in accordance with applicable case law. In addition, by agreeing to the provision, subscribers will not be deemed to have waived the Company's compliance with the federal securities laws and the rules and regulations promulgated thereunder.

What it Means to be a Minority Holder

As an investor in the Common Stock of the Company, you will not have any rights in regard to the corporate actions of the Company, including additional issuances of securities, company repurchases of securities, a sale of the Company or its significant assets, or company transactions with related parties.

Transferability of securities

For a year, the securities sold pursuant to Regulation CF can only be resold:

- In an IPO or other public offering registered with the SEC;
- To the Company;
- To an accredited investor; and

- To a member of the family of the purchaser or the equivalent, to a trust controlled by the purchaser, to a trust created for the benefit of a member of the family of the purchaser or the equivalent, or in connection with the death or divorce of the purchaser or other similar circumstance.

Transfer Agent

The Company has selected DealMaker Shareholder Services, an SEC-registered securities transfer agent ("Transfer Agent") an SEC-registered securities transfer agent, to act as its transfer agent. They will be responsible for keeping track of who owns the Company's securities.

DILUTION

Investors should understand the potential for dilution. The investor's stake in a company could be diluted due to the Company issuing additional shares. In other words, when the Company issues more shares, the percentage of the Company that you own will go down, even though the value of the Company may go up. You will own a smaller piece of a larger company. This increase in number of shares outstanding could result from a stock offering (such as an initial public offering, another crowdfunding round, a venture capital round, angel investment), employees exercising stock options, or by conversion of certain instruments (e.g., convertible bonds, preferred shares or warrants) into stock.

If the Company decides to issue more shares, an investor could experience value dilution, with each share being worth less than before, and control dilution, with the total percentage an investor owns being less than before. There may also be earnings dilution, with a reduction in the amount earned per share (though this typically occurs only if the Company offers dividends, and most early-stage companies are unlikely to offer dividends, preferring to invest any earnings into the Company).

The type of dilution that hurts early-stage investors most occurs when the company sells more shares in a "down round," meaning at a lower valuation than in earlier offerings. An example of how this might occur is as follows (numbers are for illustrative purposes only):

- In June 2026 Jane invests $20,000 for shares that represent 2% of a company valued at $1 million.
- In December 2026 the company is doing very well and sells $5 million in shares to venture capitalists on a valuation (before the new investment) of $10 million. Jane now owns only 1.3% of the company but her stake is worth $200,000.
- In June 2027 the company has run into serious problems and in order to stay afloat it raises $1 million at a valuation of only $2 million (the "down round"). Jane now owns only 0.89% of the company and her stake is worth only $26,660.

This type of dilution might also happen upon conversion of convertible notes into shares. Typically, the terms of convertible notes issued by early-stage companies provide that in the event of another round of financing, the holders of the convertible notes get to convert their notes into equity at a "discount" to the price paid by the new investors, i.e., they get more shares than the new investors would for the same price. Additionally, convertible notes may have a "price cap" on the conversion price, which effectively acts as a share price ceiling. Either way, the holders of the convertible notes get more shares for their money than new investors. In the event that the financing is a "down round" the holders of the convertible notes will dilute existing equity holders, and even more than the new investors do, because they get more shares for their money. Investors should pay careful attention to the aggregate total amount of convertible notes that the company has issued (and may issue in the future, and the terms of those notes.

If you are making an investment expecting to own a certain percentage of the company or expecting each share to hold a certain amount of value, it's important to realize how the value of those shares can decrease by actions taken by the company. Dilution can make drastic changes to the value of each share, ownership percentage, voting control, and earnings per share.

Valuation

As discussed in "Dilution" above, the valuation of the company will determine the amount by which the investor's stake is diluted in the future. An early-stage company typically sells its shares (or grants options over its shares) to its founders and early employees at a very low cash cost, because they are, in effect, putting their "sweat equity" into the company. When the company seeks cash investments from outside investors, like you, the new investors typically pay a much larger sum for their shares than the founders or earlier investors, which means that the cash

value of your stake is immediately diluted because each share of the same type is worth the same amount, and you paid more for your shares than earlier investors did for theirs.

There are several ways to value a company, and none of them is perfect and all of them involve a certain amount of guesswork. The same method can produce a different valuation if used by a different person.

Liquidation Value — The amount for which the assets of the company can be sold, minus the liabilities owed, e.g., the assets of a bakery include the cake mixers, ingredients, baking tins, etc. The liabilities of a bakery include the cost of rent or mortgage on the bakery. However, this value does not reflect the potential value of a business, e.g., the value of the secret recipe. The value for most startups lies in their potential, as many early-stage companies do not have many assets (they probably need to raise funds through a securities offering in order to purchase some equipment).

Book Value — This is based on analysis of the company's financial statements, usually looking at the company's balance sheet as prepared by its accountants. However, the balance sheet only looks at costs (i.e., what was paid for the asset), and does not consider whether the asset has increased in value over time. In addition, some intangible assets, such as patents, trademarks or trade names, are very valuable but are not usually represented at their market value on the balance sheet.

Earnings Approach — This is based on what the investor will pay (the present value) for what the investor expects to obtain in the future (the future return), taking into account inflation, the lost opportunity to participate in other investments, the risk of not receiving the return. However, predictions of the future are uncertain and valuation of future returns is a best guess.

Different methods of valuation produce a different answer as to what your investment is worth. Typically, liquidation value and book value will produce a lower valuation than the earnings approach. However, the earnings approach is also most likely to be risky as it is based on many assumptions about the future, while the liquidation value and book value are much more conservative.

Future investors (including people seeking to acquire the company) may value the company differently. They may use a different valuation method, or different assumptions about the company's business and its market. Different valuations may mean that the value assigned to your investment changes. It frequently happens that when a large institutional investor such as a venture capitalist makes an investment in a company, it values the company at a lower price than the initial investors did. If this happens, the value of the investment will go down.

How we determined the offering price

The offering price for our current offering was determined based on the following information:

The Company determined the offering price of $4.40 per share internally, based on its assessment of the Company's value, taking into account the progress of its product development, the status of its relationships with existing and prospective customers for Neurpac, the prices at which the Company has recently sold its securities (as adjusted for the five-for-one forward stock split effective October 30, 2026), the Company's capital requirements, and general market conditions. The offering price was set by the Company's board of directors and does not necessarily bear any relationship to the Company's assets, book value, earnings, or any other established criteria of value. There is no public market for the Company's securities, and no independent valuation or appraisal was obtained in connection with setting the offering price.

REGULATORY INFORMATION

Disqualification

Neither the Company or any of its officers or managing members are disqualified from relying on Regulation Crowdfunding.

Annual reports

The Company is required to file an annual report electronically with the SEC annually and post the report on its website no later than 120 days after its fiscal year end (December 31). Once posted, the annual report may be found on the Company's website at www.atombeamtech.com

The Company must continue to comply with the ongoing reporting requirements until:

(1) it is required to file reports under Section 13(a) or Section 15(d) of the Exchange Act;

(2) it has filed at least one annual report pursuant to Regulation Crowdfunding and has fewer than three hundred holders of record and has total assets that do not exceed $10,000,000;

(3) it has filed at least three annual reports pursuant to Regulation Crowdfunding;

(4) it or another party repurchases all of the securities issued in reliance on Section 4(a)(6) of the Securities Act, including any payment in full of debt securities or any complete redemption of redeemable securities; or

(5) it liquidates or dissolves its business in accordance with state law.

Compliance failure

The Company is currently compliant with its ongoing reporting obligations under Regulation Crowdfunding; however, it previously filed its Annual Report on Form C-AR for the years ended December 31, 2025, 2024 and 2023 late.

DEALMAKER SECURITIES' INVESTING PROCESS

Information Regarding Length of Time of Offering

Investment Confirmation Process: In order to purchase the securities being sold in this offering, you must make a commitment to purchase by completing the subscription process hosted by the intermediary (DealMaker Securities LLC), including complying with the intermediary's know your customer (KYC) and anti-money laundering (AML) policies. If an Investor makes an investment commitment under a name that is not their legal name, they may be unable to redeem their securities indefinitely, and neither the intermediary nor the Company are required to correct any errors or omissions made by the Investor.

Investor funds will be held in escrow with the Escrow Facilitator for this offering, Enterprise Bank and Trust, until the Target Amount has been met or exceeded, and one or more closings occur.

Investment Cancellations: Investors will have up to 48 hours prior to the end of the offering period to change their minds and cancel their investment commitments for any reason. Once the offering period is within 48 hours of ending, investors will not be able to cancel for any reason, even if they make a commitment during this period.

Notifications: Investors will receive periodic notifications regarding certain events pertaining to this offering, such as the Company reaching its offering target, the Company making an early closing, the Company making material changes to its Form C, and the offering closing at its target date.

Material Changes: Material changes to an offering include but are not limited to:
A change in minimum offering amount, change in security price, change in management, etc. If an issuing company makes a material change to the offering terms or other information disclosed, including a change to the offering deadline, investors will be given five business days to reconfirm their investment commitment. If investors do not reconfirm, their investment will be cancelled, and the funds will be returned.

Rolling and Early Closings: The Company may elect to undertake rolling closings, or an early closing after it has received investment interests for its target offering amount. During a rolling closing, those investors that have committed funds will be provided five days' notice prior to acceptance of their subscriptions, release of funds to the Company, and issuance of securities to the investors. During this time, the Company may continue soliciting investors and receiving additional investment commitments. Investors should note that if investors have already received their securities, they will not be required to reconfirm upon the filing of a material amendment to the Form C. In an early closing, the offering will terminate upon the new target date, which must be at least five days from the date of the notice.

Investor Limitations

Investors are limited in how much they can invest on all crowdfunding offerings during any 12-month period. The limitation on how much they can invest depends on their net worth (excluding the value of their primary residence) and annual income. If either their annual income or net worth is less than $124,000, then during any 12-month period, they can invest up to the greater of either $2,500 or 5% of the greater of their annual income or Net worth. If both their annual income and net worth are equal to or more than $124,000, then during any 12-month period, they can invest up to 10% of annual income or net worth, whichever is greater, but their investments cannot exceed $124,000. If the investor is an "accredited investor" as defined under Rule 501 of Regulation D under the Securities Act, as amended, no investment limits apply.

Updates

Information regarding updates to the offering may be accessible via filings on the Company's EDGAR page. Certain updates may also be found here, www.invest.atombeamtech.com

EXHIBITS

Each of the following exhibits are filed on EDGAR:

Exhibit A: Amended and Restated Certificate of Incorporation of AtomBeam Technologies, Inc., as amended

Exhibit B. Bylaws of AtomBeam Technologies, Inc.

Exhibit C. Financial Statements of AtomBeam Technologies, Inc.

Exhibit D. Subscription Agreement

Exhibit E. Offering Page of AtomBeam Technologies, Inc.

Exhibit F. Video Transcript

SIGNATURES

Pursuant to the requirements of Regulation Crowdfunding, the issuer has duly caused this Form C to be signed on its behalf by the undersigned, thereunto duly authorized.

AtomBeam Technologies, Inc.

By */s/ Charles Yeomans*

Charles Yeomans, Co-Founder, Chairman and Chief Executive Officer of AtomBeam Technologies Inc.
Date: November 18, 2026

Pursuant to the requirements of Regulation Crowdfunding, this Form C has been signed below by the following persons on behalf of the issuer and in the capacities and on the dates indicated.

/s/ Charles Yeomans

Charles Yeomans
Executive Chair of the Board, Chief Executive Officer, Director
Date: November 18, 2026

/s/ Rajiv Bhagat

Rajiv Bhagat
Chief Financial Officer and Chief Accounting Officer
Date: November 18, 2026

/s/ Courtney Benham

Courtney Benham
Director
Date: November 18, 2026

/s/ Gregory Caltabiano

Gregory Caltabiano
Director
Date: November 18, 2026

/s/ Christian Becker

Christian Becker
Director
Date: November 18, 2026

/s/ John Rogers

John Rogers
Director
Date: November 18, 2026

Exhibit A

Amended and Restated Certificate of Incorporation of AtomBeam Technologies, Inc., as amended

Delaware

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "ATOMBEAM TECHNOLOGIES INC.", FILED IN THIS OFFICE ON THE TWELFTH DAY OF MARCH, A.D. 2024, AT 10:43 O`CLOCK A.M.

Jeffrey W. Bullock, Secretary of State

6514902 8100
SR# 20240965106

Authentication: 203006908
Date: 03-12-24

You may verify this certificate online at corp.delaware.gov/authver.shtml

CERTIFICATE OF AMENDMENT
TO
AMENDED AND RESTATED CERTIFICATE OF INCORPORATION
OF
ATOMBEAM TECHNOLOGIES INC.

AtomBeam Technologies Inc., a corporation organized and existing under the General Corporation Law of the State of Delaware (the "DGCL"), does hereby certify as follows:

1. The name of the corporation is AtomBeam Technologies Inc.

2. The corporation was originally incorporated by filing its original Certificate of Incorporation with the Secretary of State of the State of Delaware on August 17, 2017.

3. The Amended and Restated Certificate of Incorporation of the corporation is hereby amended by striking Article VI in its entirety and replacing it with a new Article VI as follows:

> *No director or officer of the corporation shall be personally liable to the corporation or its stockholders for monetary damages for any breach of fiduciary duty as a director or officer to the fullest extent permitted by Section 102(b)(7) of the DGCL, provided, however, that this Article VI shall not eliminate or limit the liability of (i) a director or officer of the corporation for any breach of the director's or officer's duty of loyalty to the corporation or its stockholders; (ii) a director or officer for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (iii) a director under Section 174 of the DGCL; (iv) a director or officer for any transaction from which the director or officer derived an improper personal benefit; or (v) an officer in any action by or in the right of the corporation. If the DGCL is amended after the effective date of this Article VI to authorize corporate action further eliminating or limiting the personal liability of directors or officers, then the liability of a director or officer of the corporation shall be eliminated or limited to the fullest extent permitted by the DGCL, as amended.*
>
> *Any repeal or modification of this Article VI by either: (a) the stockholders of the corporation; or (b) an amendment to the DGCL, shall not adversely affect any right or protection existing at the time of such repeal or modification with respect to any acts or omissions occurring before such repeal or modification of a person serving as a director or officer at the time of such repeal or modification.*

4. The Amended and Restated Certificate of Incorporation of the corporation is hereby amended by striking Article VIII in its entirety and replacing it with a new Article VIII as follows:

> *Intentionally omitted.*

State of Delaware
Secretary of State
Division of Corporations
Delivered 10:43 AM 03/12/2024
FILED 10:43 AM 03/12/2024
SR 20240965106 - File Number 6514902

5. The amendment of the Amended and Restated Certificate of Incorporation as herein set forth has been duly adopted in accordance with the provisions of Sections 228 and 242 of the DGCL.

6. The remainder of the Corporation's Amended and Restated Certificate of Incorporation shall remain unchanged and in full force and effect.

7. This Certificate of Amendment will be effective upon filing.

[Signature Page Follows]

IN WITNESS WHEREOF, the corporation has caused this Certificate of Amendment to be signed by its duly authorized officer this 12th day of March, 2024.

By: 

Charles C. Yeomans
President

Exhibit B

Bylaws of AtomBeam Technologies, Inc.

BYLAWS

OF

ATOMBEAM TECHNOLOGIES INC.

April 30, 2019

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BYLAWS

OF

ATOMBEAM TECHNOLOGIES INC.

ARTICLE I
CORPORATE OFFICES

1.1 Registered Office.

The registered office of the corporation in the State of Delaware shall be in the City of Wilmington, County of New Castle, Delaware. The name of the registered agent of the corporation at such location is The Corporation Trust Company.

1.2 Other Offices.

The Board of Directors may at any time establish other offices at any place or places where the corporation is qualified to do business.

ARTICLE II
MEETINGS OF STOCKHOLDERS

2.1 Place Of Meetings.

Meetings of stockholders shall be held at any place, within or outside the State of Delaware, designated by the Board of Directors. In the absence of any such designation, stockholders' meetings shall be held at the registered office of the corporation.

2.2 Annual Meeting.

The annual meeting of stockholders shall be held on such date, time and place, either within or without the State of Delaware, as may be designated by resolution of the Board of Directors each year. At the meeting, directors shall be elected and any other proper business may be transacted.

2.3 Special Meeting.

A special meeting of the stockholders may be called at any time by the Board of Directors, the chairman of the board, the president or by one or more stockholders holding shares in the aggregate entitled to cast not less than ten percent of the votes at that meeting.

If a special meeting is called by any person or persons other than the Board of Directors, the president or the chairman of the board, the request shall be in writing, specifying the time of such meeting and the general nature of the business proposed to be transacted, and shall be delivered personally or sent by registered mail or by telegraphic or other facsimile transmission to the chairman of the board, the president, any vice president, or the secretary of the corporation. No business may be transacted at such special meeting otherwise than specified

in such notice. The officer receiving the request shall cause notice to be promptly given to the stockholders entitled to vote, in accordance with the provisions of Sections 2.4 and 2.5 of this Article II, that a meeting will be held at the time requested by the person or persons calling the meeting, not less than thirty-five (35) nor more than sixty (60) days after the receipt of the request. If the notice is not given within twenty (20) days after the receipt of the request, the person or persons requesting the meeting may give the notice. Nothing contained in this paragraph of this Section 2.3 shall be construed as limiting, fixing, or affecting the time when a meeting of stockholders called by action of the Board of Directors may be held.

2.4 Notice Of Stockholders' Meetings.

All notices of meetings with stockholders shall be in writing and shall be sent or otherwise given in accordance with Section 2.5 of these Bylaws not less than ten (10) nor more than sixty (60) days before the date of the meeting to each stockholder entitled to vote at such meeting. The notice shall specify the place (if any), date and hour of the meeting, and in the case of a special meeting, the purpose or purposes for which the meeting is called.

2.5 Manner Of Giving Notice; Affidavit Of Notice.

Written notice of any meeting of stockholders, if mailed, is given when deposited in the United States mail, postage prepaid, directed to the stockholder at his address as it appears on the records of the corporation. Without limiting the manner by which notice otherwise may be given effectively to stockholders, any notice to stockholders may be given by electronic mail or other electronic transmission, in the manner provided in Section 232 of the Delaware General Corporation Law. An affidavit of the secretary or an assistant secretary or of the transfer agent of the corporation that the notice has been given shall, in the absence of fraud, be prima facie evidence of the facts stated therein.

2.6 Quorum.

The holders of a majority of the shares of stock issued and outstanding and entitled to vote thereat, present in person or represented by proxy, shall constitute a quorum at all meetings of the stockholders for the transaction of business except as otherwise provided by statute or by the certificate of incorporation. If, however, such quorum is not present or represented at any meeting of the stockholders, then either (a) the chairman of the meeting or (b) holders of a majority of the shares of stock entitled to vote who are present, in person or by proxy, shall have power to adjourn the meeting to another place (if any), date or time.

2.7 Adjourned Meeting; Notice.

When a meeting is adjourned to another place (if any), date or time, unless these Bylaws otherwise require, notice need not be given of the adjourned meeting if the time and place (if any), thereof and the means of remote communications, if any, by which stockholders and proxyholders may be deemed to be present and vote at such adjourned meeting, are announced at the meeting at which the adjournment is taken. At the adjourned meeting the corporation may transact any business that might have been transacted at the original meeting. If the adjournment is for more than 30 days, or if after the adjournment a new record date is fixed for the adjourned meeting, notice of the place (if any), date and time of the adjourned meeting

and the means of remote communications, if any, by which stockholders and proxy holders may be deemed to be present in person and vote at such adjourned meeting shall be given to each stockholder of record entitled to vote at the meeting.

2.8 Organization; Conduct of Business.

(a) Such person as the Board of Directors may have designated or, in the absence of such a person, the President of the corporation or, in his or her absence, such person as may be chosen by the holders of a majority of the shares entitled to vote who are present, in person or by proxy, shall call to order any meeting of the stockholders and act as Chairman of the meeting. In the absence of the Secretary of the corporation, the Secretary of the meeting shall be such person as the Chairman of the meeting appoints.

(b) The Chairman of any meeting of stockholders shall determine the order of business and the procedure at the meeting, including the manner of voting and the conduct of business. The date and time of opening and closing of the polls for each matter upon which the stockholders will vote at the meeting shall be announced at the meeting.

2.9 Voting.

The stockholders entitled to vote at any meeting of stockholders shall be determined in accordance with the provisions of Section 2.12 of these Bylaws, subject to the provisions of Sections 217 and 218 of the General Corporation Law of Delaware (relating to voting rights of fiduciaries, pledgors and joint owners of stock and to voting trusts and other voting agreements).

Except as may be otherwise provided in the certificate of incorporation, each stockholder shall be entitled to one vote for each share of capital stock held by such stockholder. All elections shall be determined by a plurality of the votes cast, and except as otherwise required by law, all other matters shall be determined by a majority of the votes cast affirmatively or negatively.

2.10 Waiver Of Notice.

Whenever notice is required to be given under any provision of the General Corporation Law of Delaware or of the certificate of incorporation or these Bylaws, a written waiver thereof, signed by the person entitled to notice, or waiver by electronic mail or other electronic transmission by such person, whether before or after the time stated therein, shall be deemed equivalent to notice. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the stockholders need be specified in any written waiver of notice, or any waiver of notice by electronic transmission, unless so required by the certificate of incorporation or these Bylaws.

2.11 Stockholder Action By Written Consent Without A Meeting.

Unless otherwise provided in the certificate of incorporation, any action required to be taken at any annual or special meeting of stockholders of the corporation, or any action that may be taken at any annual or special meeting of such stockholders, may be taken without a meeting, without prior notice, and without a vote if a consent in writing, setting forth the action so taken, is (i) signed by the holders of outstanding stock having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted, and (ii) delivered to the corporation in accordance with Section 228(a) of the Delaware General Corporation Law.

Every written consent shall bear the date of signature of each stockholder who signs the consent and no written consent shall be effective to take the corporate action referred to therein unless, within 60 days of the date the earliest dated consent is delivered to the corporation, a written consent or consents signed by a sufficient number of holders to take action are delivered to the corporation in the manner prescribed in this Section. A telegram, cablegram, electronic mail or other electronic transmission consenting to an action to be taken and transmitted by a stockholder or proxyholder, or by a person or persons authorized to act for a stockholder or proxyholder, shall be deemed to be written, signed and dated for purposes of this Section to the extent permitted by law. Any such consent shall be delivered in accordance with Section 228(d)(1) of the Delaware General Corporation Law.

Any copy, facsimile or other reliable reproduction of a consent in writing may be substituted or used in lieu of the original writing for any and all purposes for which the original writing could be used; provided, that such copy, facsimile or other reproduction shall be a complete reproduction of the entire original writing.

Prompt notice of the taking of the corporate action without a meeting by less than unanimous written consent shall be given to those stockholders who have not consented in writing (including by electronic mail or other electronic transmission as permitted by law). If the action which is consented to is such as would have required the filing of a certificate under any section of the General Corporation Law of Delaware if such action had been voted on by stockholders at a meeting thereof, then the certificate filed under such section shall state, in lieu of any statement required by such section concerning any vote of stockholders, that written notice and written consent have been given as provided in Section 228 of the General Corporation Law of Delaware.

2.12 Record Date For Stockholder Notice; Voting; Giving Consents.

In order that the corporation may determine the stockholders entitled to notice of or to vote at any meeting of stockholders or any adjournment thereof, or entitled to express consent to corporate action in writing without a meeting, or entitled to receive payment of any dividend or other distribution or allotment of any rights, or entitled to exercise any rights in respect of any change, conversion or exchange of stock or for the purpose of any other lawful action, the Board of Directors may fix, in advance, a record date, which shall not be more than 60 nor less than 10 days before the date of such meeting, nor more than 60 days prior to any other action.

If the Board of Directors does not so fix a record date:

(a) The record date for determining stockholders entitled to notice of or to vote at a meeting of stockholders shall be at the close of business on the day next preceding the day on which notice is given, or, if notice is waived, at the close of business on the day next preceding the day on which the meeting is held.

(b) The record date for determining stockholders entitled to consent to corporate action in writing without a meeting, when no prior action by the Board of Directors is necessary, shall be the day on which the first written consent (including consent by electronic mail or other electronic transmission as permitted by law) is delivered to the corporation.

(c) The record date for determining stockholders for any other purpose shall be at the close of business on the day on which the Board of Directors adopts the resolution relating thereto.

A determination of stockholders of record entitled to notice of or to vote at a meeting of stockholders shall apply to any adjournment of the meeting, if such adjournment is for thirty (30) days or less; provided, however, that the Board of Directors may fix a new record date for the adjourned meeting.

2.13 Proxies.

Each stockholder entitled to vote at a meeting of stockholders or to express consent or dissent to corporate action in writing without a meeting may authorize another person or persons to act for such stockholder by an instrument in writing or by an electronic transmission permitted by law filed with the secretary of the corporation, but no such proxy shall be voted or acted upon after three years from its date, unless the proxy provides for a longer period. A proxy shall be deemed signed if the stockholder's name is placed on the proxy (whether by manual signature, typewriting, facsimile, electronic or telegraphic transmission or otherwise) by the stockholder or the stockholder's attorney-in-fact. The revocability of a proxy that states on its face that it is irrevocable shall be governed by the provisions of Section 212(e) of the General Corporation Law of Delaware.

ARTICLE III
DIRECTORS

3.1 Powers.

Subject to the provisions of the General Corporation Law of Delaware and any limitations in the certificate of incorporation or these Bylaws relating to action required to be approved by the stockholders or by the outstanding shares, the business and affairs of the corporation shall be managed and all corporate powers shall be exercised by or under the direction of the Board of Directors.

3.2 Number Of Directors.

Upon the adoption of these bylaws, the number of directors constituting the entire Board of Directors shall be five (5) directors. Thereafter, this number may be changed by a resolution of the Board of Directors or of the stockholders, subject to Section 3.4 of these Bylaws. No reduction of the authorized number of directors shall have the effect of removing any director before such director's term of office expires.

3.3 Election, Qualification And Term Of Office Of Directors.

Except as provided in Section 3.4 of these Bylaws, and unless otherwise provided in the certificate of incorporation, directors shall be elected at each annual meeting of stockholders to hold office until the next annual meeting. Directors need not be stockholders unless so required by the certificate of incorporation or these Bylaws, wherein other qualifications for directors may be prescribed. Each director, including a director elected to fill a vacancy, shall hold office until his or her successor is elected and qualified or until his or her earlier resignation or removal.

Unless otherwise specified in the certificate of incorporation, elections of directors need not be by written ballot.

3.4 Resignation And Vacancies.

Any director may resign at any time upon written notice to the attention of the Secretary of the corporation. When one or more directors so resigns and the resignation is effective at a future date, a majority of the directors then in office, including those who have so resigned, shall have power to fill such vacancy or vacancies, the vote thereon to take effect when such resignation or resignations shall become effective, and each director so chosen shall hold office as provided in this section in the filling of other vacancies.

Unless otherwise provided in the certificate of incorporation or these Bylaws:

(a) Vacancies and newly created directorships resulting from any increase in the authorized number of directors elected by all of the stockholders having the right to vote as a single class may be filled by a majority of the directors then in office, although less than a quorum, or by a sole remaining director.

(b) Whenever the holders of any class or classes of stock or series thereof are entitled to elect one or more directors by the provisions of the certificate of incorporation, vacancies and newly created directorships of such class or classes or series may be filled by a majority of the directors elected by such class or classes or series thereof then in office, or by a sole remaining director so elected.

If at any time, by reason of death or resignation or other cause, the corporation should have no directors in office, then any officer or any stockholder or an executor, administrator, trustee or guardian of a stockholder, or other fiduciary entrusted with like responsibility for the person or estate of a stockholder, may call a special meeting of stockholders in accordance with the provisions of the certificate of incorporation or these

Bylaws, or may apply to the Court of Chancery for a decree summarily ordering an election as provided in Section 211 of the General Corporation Law of Delaware.

If, at the time of filling any vacancy or any newly created directorship, the directors then in office constitute less than a majority of the whole board (as constituted immediately prior to any such increase), then the Court of Chancery may, upon application of any stockholder or stockholders holding at least 10% of the total number of the shares at the time outstanding having the right to vote for such directors, summarily order an election to be held to fill any such vacancies or newly created directorships, or to replace the directors chosen by the directors then in office as aforesaid, which election shall be governed by the provisions of Section 211 of the General Corporation Law of Delaware as far as applicable.

3.5 Place Of Meetings; Meetings By Telephone.

The Board of Directors of the corporation may hold meetings, both regular and special, either within or outside the State of Delaware.

Unless otherwise restricted by the certificate of incorporation or these Bylaws, members of the Board of Directors, or any committee designated by the Board of Directors, may participate in a meeting of the Board of Directors, or any committee, by means of conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other, and such participation in a meeting shall constitute presence in person at the meeting.

3.6 Regular Meetings.

Regular meetings of the Board of Directors may be held without notice at such time and at such place as shall from time to time be determined by the board.

3.7 Special Meetings; Notice.

Special meetings of the Board of Directors for any purpose or purposes may be called at any time by the chairman of the board, the president, any vice president, the secretary or any two directors.

Notice of the time and place of special meetings shall be delivered personally or by telephone to each director or sent by first-class mail, facsimile, electronic transmission, or telegram, charges prepaid, addressed to each director at that director's address as it is shown on the records of the corporation. If the notice is mailed, it shall be deposited in the United States mail at least four days before the time of the holding of the meeting. If the notice is delivered personally or by facsimile, electronic transmission, telephone or telegram, it shall be delivered at least 48 hours before the time of the holding of the meeting. Any oral notice given personally or by telephone may be communicated either to the director or to a person at the office of the director who the person giving the notice has reason to believe will promptly communicate it to the director. The notice need not specify the purpose of the meeting. The notice need not specify the place of the meeting, if the meeting is to be held at the principal executive office of the corporation. Unless otherwise indicated in the notice thereof, any and all business may be transacted at a special meeting.

3.8 Quorum.

At all meetings of the Board of Directors, a majority of the total number of directors shall constitute a quorum for the transaction of business and the act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the Board of Directors, except as may be otherwise specifically provided by statute or by the certificate of incorporation. If a quorum is not present at any meeting of the Board of Directors, then the directors present thereat may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum is present.

A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for that meeting.

3.9 Waiver Of Notice.

Whenever notice is required to be given under any provision of the General Corporation Law of Delaware or of the certificate of incorporation or these Bylaws, a written waiver thereof, signed by the person entitled to notice, or waiver by electronic mail or other electronic transmission by such person, whether before or after the time stated therein, shall be deemed equivalent to notice. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the directors, or members of a committee of directors, need be specified in any written waiver of notice unless so required by the certificate of incorporation or these Bylaws.

3.10 Board Action By Written Consent Without A Meeting.

Unless otherwise restricted by the certificate of incorporation or these Bylaws, any action required or permitted to be taken at any meeting of the Board of Directors, or of any committee thereof, may be taken without a meeting if all members of the board or committee, as the case may be, consent thereto in writing or by electronic transmission, and the writing or writings or electronic transmission or transmissions are filed with the minutes of proceedings of the board or committee. Such filing shall be in paper form if the minutes are maintained in paper form and shall be in electronic form if the minutes are maintained in electronic form.

Any copy, facsimile or other reliable reproduction of a consent in writing may be substituted or used in lieu of the original writing for any and all purposes for which the original writing could be used; provided, that such copy, facsimile or other reproduction shall be a complete reproduction of the entire original writing.

3.11 Fees And Compensation Of Directors.

Unless otherwise restricted by the certificate of incorporation or these Bylaws, the Board of Directors shall have the authority to fix the compensation of directors. No such

compensation shall preclude any director from serving the corporation in any other capacity and receiving compensation therefor.

3.12 Approval Of Loans To Officers.

The corporation may lend money to, or guarantee any obligation of, or otherwise assist any officer or other employee of the corporation or of its subsidiary, including any officer or employee who is a director of the corporation or its subsidiary, whenever, in the judgment of the directors, such loan, guaranty or assistance may reasonably be expected to benefit the corporation. The loan, guaranty or other assistance may be with or without interest and may be unsecured, or secured in such manner as the Board of Directors shall approve, including, without limitation, a pledge of shares of stock of the corporation. Nothing in this section shall be deemed to deny, limit or restrict the powers of guaranty or warranty of the corporation at common law or under any statute.

3.13 Removal Of Directors.

Unless otherwise restricted by statute, by the certificate of incorporation or by these Bylaws, any director or the entire Board of Directors may be removed, with or without cause, by the holders of a majority of the shares then entitled to vote at an election of directors; provided, however, that if the stockholders of the corporation are entitled to cumulative voting, if less than the entire Board of Directors is to be removed, no director may be removed without cause if the votes cast against his removal would be insufficient to elect him if then cumulatively voted at an election of the entire Board of Directors.

No reduction of the authorized number of directors shall have the effect of removing any director prior to the expiration of such director's term of office.

3.14 Chairman Of The Board Of Directors.

The corporation may also have, at the discretion of the Board of Directors, a chairman of the Board of Directors who shall not be considered an officer of the corporation.

ARTICLE IV
COMMITTEES

4.1 Committees Of Directors.

The Board of Directors may designate one or more committees, each committee to consist of one or more of the directors of the corporation. The Board of Directors may designate one (1) or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. In the absence or disqualification of a member of a committee, the member or members present at any meeting and not disqualified from voting, whether or not such member or members constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any such absent or disqualified member. Any such committee, to the extent provided in the resolution of the Board of Directors, or in these Bylaws, shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of

the corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it; but no such committee shall have the power or authority in reference to the following matters: (i) approving or adopting, or recommending to the stockholders, any action or matter expressly required by the General Corporate Law of Delaware to be submitted to stockholders for approval or (ii) adopting, amending or repealing any Bylaw of the corporation.

4.2 Committee Minutes.

Each committee shall keep regular minutes of its meetings and report the same to the Board of Directors when required.

4.3 Meetings And Action Of Committees.

Meetings and actions of committees shall be governed by, and held and taken in accordance with, the provisions of Section 3.5 (place of meetings and meetings by telephone), Section 3.6 (regular meetings), Section 3.7 (special meetings and notice), Section 3.8 (quorum), Section 3.9 (waiver of notice), and Section 3.10 (board action by written consent without a meeting) of these Bylaws, with such changes in the context of such provisions as are necessary to substitute the committee and its members for the Board of Directors and its members; provided, however, that the time of regular meetings of committees may be determined either by resolution of the Board of Directors or by resolution of the committee, that special meetings of committees may also be called by resolution of the Board of Directors and that notice of special meetings of committees shall also be given to all alternate members, who shall have the right to attend all meetings of the committee. The Board of Directors may adopt rules for the government of any committee not inconsistent with the provisions of these Bylaws.

ARTICLE V
OFFICERS

5.1 Officers.

The officers of the corporation shall be a president, a secretary, and a chief financial officer. The corporation may also have, at the discretion of the Board of Directors, a chief executive officer, one or more vice presidents, one or more assistant secretaries, one or more assistant treasurers, and any such other officers as may be appointed in accordance with the provisions of Section 5.3 of these Bylaws. Any number of offices may be held by the same person.

5.2 Appointment Of Officers.

The officers of the corporation, except such officers as may be appointed in accordance with the provisions of Sections 5.3 or 5.5 of these Bylaws, shall be appointed by the Board of Directors, subject to the rights, if any, of an officer under any contract of employment.

5.3 Subordinate Officers.

The Board of Directors may appoint, or empower the chief executive officer or the president to appoint, such other officers and agents as the business of the corporation may

require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in these Bylaws or as the Board of Directors may from time to time determine.

5.4 Removal And Resignation Of Officers.

Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, either with or without cause, by an affirmative vote of the majority of the Board of Directors at any regular or special meeting of the board or, except in the case of an officer chosen by the Board of Directors, by any officer upon whom the power of removal is conferred by the Board of Directors.

Any officer may resign at any time by giving written notice to the corporation. Any resignation shall take effect at the date of the receipt of that notice or at any later time specified in that notice; and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party.

5.5 Vacancies In Offices.

Any vacancy occurring in any office of the corporation shall be filled by the Board of Directors.

5.6 Chief Executive Officer.

Subject to such supervisory powers, if any, as may be given by the Board of Directors to the chairman of the board, if any, the chief executive officer of the corporation (if such an officer is appointed) shall, subject to the control of the Board of Directors, have general supervision, direction, and control of the business and the officers of the corporation. He or she shall preside at all meetings of the stockholders and, in the absence or nonexistence of a chairman of the board, at all meetings of the Board of Directors and shall have the general powers and duties of management usually vested in the office of chief executive officer of a corporation and shall have such other powers and duties as may be prescribed by the Board of Directors or these Bylaws.

5.7 President.

Subject to such supervisory powers, if any, as may be given by the Board of Directors to the chairman of the board (if any) or the chief executive officer, the president shall have general supervision, direction, and control of the business and other officers of the corporation. He or she shall have the general powers and duties of management usually vested in the office of president of a corporation and such other powers and duties as may be prescribed by the Board of Directors or these Bylaws.

5.8 Vice Presidents.

In the absence or disability of the chief executive officer and president, the vice presidents, if any, in order of their rank as fixed by the Board of Directors or, if not ranked, a

vice president designated by the Board of Directors, shall perform all the duties of the president and when so acting shall have all the powers of, and be subject to all the restrictions upon, the president. The vice presidents shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board of Directors, these Bylaws, the president or the chairman of the board.

5.9 Secretary.

The secretary shall keep or cause to be kept, at the principal executive office of the corporation or such other place as the Board of Directors may direct, a book of minutes of all meetings and actions of directors, committees of directors, and stockholders. The minutes shall show the time and place of each meeting, the names of those present at directors' meetings or committee meetings, the number of shares present or represented at stockholders' meetings, and the proceedings thereof.

The secretary shall keep, or cause to be kept, at the principal executive office of the corporation or at the office of the corporation's transfer agent or registrar, as determined by resolution of the Board of Directors, a share register, or a duplicate share register, showing the names of all stockholders and their addresses, the number and classes of shares held by each, the number and date of certificates evidencing such shares, and the number and date of cancellation of every certificate surrendered for cancellation.

The secretary shall give, or cause to be given, notice of all meetings of the stockholders and of the Board of Directors required to be given by law or by these Bylaws. He or she shall keep the seal of the corporation, if one be adopted, in safe custody and shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or by these Bylaws.

5.10 Chief Financial Officer.

The chief financial officer shall be the treasurer and shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital retained earnings, and shares. The books of account shall at all reasonable times be open to inspection by any director.

The chief financial officer shall deposit all moneys and other valuables in the name and to the credit of the corporation with such depositories as may be designated by the Board of Directors. He or she shall disburse the funds of the corporation as may be ordered by the Board of Directors, shall render to the president, the chief executive officer, or the directors, upon request, an account of all his or her transactions as chief financial officer and of the financial condition of the corporation, and shall have other powers and perform such other duties as may be prescribed by the Board of Directors or the bylaws.

5.11 Representation Of Shares Of Other Corporations.

The chairman of the board, the chief executive officer, the president, any vice president, the chief financial officer, the secretary or assistant secretary of this corporation, or

any other person authorized by the Board of Directors or the chief executive officer or the president or a vice president, is authorized to vote, represent, and exercise on behalf of this corporation all rights incident to any and all shares of any other corporation or corporations standing in the name of this corporation. The authority granted herein may be exercised either by such person directly or by any other person authorized to do so by proxy or power of attorney duly executed by the person having such authority.

5.12 Authority And Duties Of Officers.

In addition to the foregoing authority and duties, all officers of the corporation shall respectively have such authority and perform such duties in the management of the business of the corporation as may be designated from time to time by the Board of Directors or the stockholders.

ARTICLE VI
INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES, AND OTHER AGENTS

6.1 Indemnification Of Directors And Officers.

The corporation shall, to the maximum extent and in the manner permitted by the General Corporation Law of Delaware, indemnify each of its directors and officers against expenses (including attorneys' fees), judgments, fines, settlements and other amounts actually and reasonably incurred in connection with any proceeding, arising by reason of the fact that such person is or was an agent of the corporation. For purposes of this Section 6.1, a "director" or "officer" of the corporation includes any person (a) who is or was a director or officer of the corporation, (b) who is or was serving at the request of the corporation as a director or officer of another corporation, partnership, joint venture, trust or other enterprise, or (c) who was a director or officer of a corporation which was a predecessor corporation of the corporation or of another enterprise at the request of such predecessor corporation.

6.2 Indemnification Of Others.

The corporation shall have the power, to the maximum extent and in the manner permitted by the General Corporation Law of Delaware, to indemnify each of its employees and agents (other than directors and officers) against expenses (including attorneys' fees), judgments, fines, settlements and other amounts actually and reasonably incurred in connection with any proceeding, arising by reason of the fact that such person is or was an agent of the corporation. For purposes of this Section 6.2, an "employee" or "agent" of the corporation (other than a director or officer) includes any person (a) who is or was an employee or agent of the corporation, (b) who is or was serving at the request of the corporation as an employee or agent of another corporation, partnership, joint venture, trust or other enterprise, or (c) who was an employee or agent of a corporation which was a predecessor corporation of the corporation or of another enterprise at the request of such predecessor corporation.

6.3 Payment Of Expenses In Advance.

Expenses incurred in defending any action or proceeding for which indemnification is required pursuant to Section 6.1 or for which indemnification is permitted pursuant to Section 6.2 following authorization thereof by the Board of Directors shall be paid by the corporation in advance of the final disposition of such action or proceeding upon receipt of an undertaking by or on behalf of the indemnified party to repay such amount if it shall ultimately be determined by final judicial decision from which there is no further right to appeal that the indemnified party is not entitled to be indemnified as authorized in this Article VI.

6.4 Indemnity Not Exclusive.

The indemnification provided by this Article VI shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any bylaw, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in an official capacity and as to action in another capacity while holding such office, to the extent that such additional rights to indemnification are authorized in the certificate of incorporation

6.5 Insurance.

The corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the corporation would have the power to indemnify him or her against such liability under the provisions of the General Corporation Law of Delaware.

6.6 Conflicts.

No indemnification or advance shall be made under this Article VI, except where such indemnification or advance is mandated by law or the order, judgment or decree of any court of competent jurisdiction, in any circumstance where it appears:

(a) That it would be inconsistent with a provision of the certificate of incorporation, these Bylaws, a resolution of the stockholders or an agreement in effect at the time of the accrual of the alleged cause of the action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

(b) That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.

ARTICLE VII
RECORDS AND REPORTS

7.1 Maintenance And Inspection Of Records.

The corporation shall, either at its principal executive offices or at such place or places as designated by the Board of Directors, keep a record of its stockholders listing their names and addresses and the number and class of shares held by each stockholder, a copy of these Bylaws as amended to date, accounting books, and other records.

Any stockholder of record, in person or by attorney or other agent, shall, upon written demand under oath stating the purpose thereof, have the right during the usual hours for business to inspect for any proper purpose the corporation's stock ledger, a list of its stockholders, and its other books and records and to make copies or extracts therefrom. A proper purpose shall mean a purpose reasonably related to such person's interest as a stockholder. In every instance where an attorney or other agent is the person who seeks the right to inspection, the demand under oath shall be accompanied by a power of attorney or such other writing that authorizes the attorney or other agent to so act on behalf of the stockholder. The demand under oath shall be directed to the corporation at its registered office in Delaware or at its principal place of business.

A complete list of stockholders entitled to vote at any meeting of stockholders, arranged in alphabetical order for each class of stock and showing the address of each such stockholder and the number of shares registered in each such stockholder's name, shall be open to the examination of any such stockholder for a period of at least ten (10) days prior to the meeting in the manner provided by law. The stock list shall also be open to the examination of any stockholder during the whole time of the meeting as provided by law. This list shall presumptively determine the identity of the stockholders entitled to vote at the meeting and the number of shares held by each of them.

7.2 Inspection By Directors.

Any director shall have the right to examine the corporation's stock ledger, a list of its stockholders, and its other books and records for a purpose reasonably related to his or her position as a director. The Court of Chancery is hereby vested with the exclusive jurisdiction to determine whether a director is entitled to the inspection sought. The Court may summarily order the corporation to permit the director to inspect any and all books and records, the stock ledger, and the stock list and to make copies or extracts therefrom. The Court may, in its discretion, prescribe any limitations or conditions with reference to the inspection, or award such other and further relief as the Court may deem just and proper.

ARTICLE VIII
GENERAL MATTERS

8.1 Checks.

From time to time, the Board of Directors shall determine by resolution which person or persons may sign or endorse all checks, drafts, other orders for payment of money,

notes or other evidences of indebtedness that are issued in the name of or payable to the corporation, and only the persons so authorized shall sign or endorse those instruments.

8.2 Execution Of Corporate Contracts And Instruments.

The Board of Directors, except as otherwise provided in these Bylaws, may authorize any officer or officers, or agent or agents, to enter into any contract or execute any instrument in the name of and on behalf of the corporation; such authority may be general or confined to specific instances. Unless so authorized or ratified by the Board of Directors or within the agency power of an officer, no officer, agent or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or for any amount.

8.3 Stock Certificates; Partly Paid Shares.

The shares of a corporation shall be represented by certificates; provided, that the Board of Directors of the corporation may provide by resolution or resolutions that some or all of any or all classes or series of its stock shall be uncertificated shares. Any such resolution shall not apply to shares represented by a certificate until such certificate is surrendered to the corporation. Any or all of the signatures on the certificate may be a facsimile. In case any officer, transfer agent or registrar who has signed or whose facsimile signature has been placed upon a certificate has ceased to be such officer, transfer agent or registrar before such certificate is issued, it may be issued by the corporation with the same effect as if he or she were such officer, transfer agent or registrar at the date of issue.

The corporation may issue the whole or any part of its shares as partly paid and subject to call for the remainder of the consideration to be paid therefor. Upon the face or back of each stock certificate issued to represent any such partly paid shares, upon the books and records of the corporation in the case of uncertificated partly paid shares, the total amount of the consideration to be paid therefor and the amount paid thereon shall be stated. Upon the declaration of any dividend on fully paid shares, the corporation shall declare a dividend upon partly paid shares of the same class, but only upon the basis of the percentage of the consideration actually paid thereon.

8.4 Special Designation On Certificates.

If the corporation is authorized to issue more than one class of stock or more than one series of any class, then the powers, the designations, the preferences, and the relative, participating, optional or other special rights of each class of stock or series thereof and the qualifications, limitations or restrictions of such preferences and/or rights shall be set forth in full or summarized on the face or back of the certificate that the corporation shall issue to represent such class or series of stock; provided, however, that, except as otherwise provided in Section 202 of the General Corporation Law of Delaware, in lieu of the foregoing requirements there may be set forth on the face or back of the certificate that the corporation shall issue to represent such class or series of stock a statement that the corporation will furnish without charge to each stockholder who so requests the powers, the designations, the preferences, and the

relative, participating, optional or other special rights of each class of stock or series thereof and the qualifications, limitations or restrictions of such preferences and/or rights.

8.5 Lost Certificates.

Except as provided in this Section 8.5, no new certificates for shares shall be issued to replace a previously issued certificate unless the latter is surrendered to the corporation and cancelled at the same time. The corporation may issue a new certificate of stock or uncertificated shares in the place of any certificate previously issued by it, alleged to have been lost, stolen or destroyed, and the corporation may require the owner of the lost, stolen or destroyed certificate, or the owner's legal representative, to give the corporation a bond sufficient to indemnify it against any claim that may be made against it on account of the alleged loss, theft or destruction of any such certificate or the issuance of such new certificate or uncertificated shares.

8.6 Construction; Definitions.

Unless the context requires otherwise, the general provisions, rules of construction, and definitions in the Delaware General Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of this provision, the singular number includes the plural, the plural number includes the singular, and the term "person" includes both a corporation and a natural person.

8.7 Dividends.

The directors of the corporation, subject to any restrictions contained in (a) the General Corporation Law of Delaware or (b) the certificate of incorporation, may declare and pay dividends upon the shares of its capital stock. Dividends may be paid in cash, in property, or in shares of the corporation's capital stock.

The directors of the corporation may set apart out of any of the funds of the corporation available for dividends a reserve or reserves for any proper purpose and may abolish any such reserve. Such purposes shall include, but not be limited to, equalizing dividends, repairing or maintaining any property of the corporation, and meeting contingencies.

8.8 Fiscal Year.

The fiscal year of the corporation shall be fixed by resolution of the Board of Directors and may be changed by the Board of Directors.

8.9 Seal.

The corporation may adopt a corporate seal, which may be altered at pleasure, and may use the same by causing it or a facsimile thereof, to be impressed or affixed or in any other manner reproduced.

8.10 Transfer Of Stock.

Upon surrender to the corporation or the transfer agent of the corporation of a certificate for shares duly endorsed or accompanied by proper evidence of succession, assignation or authority to transfer, it shall be the duty of the corporation to issue a new certificate to the person entitled thereto, cancel the old certificate, and record the transaction in its books.

8.11 Stock Transfer Agreements.

The corporation shall have power to enter into and perform any agreement with any number of stockholders of any one or more classes of stock of the corporation to restrict the transfer of shares of stock of the corporation of any one or more classes owned by such stockholders in any manner not prohibited by the General Corporation Law of Delaware.

8.12 Registered Stockholders.

The corporation shall be entitled to recognize the exclusive right of a person registered on its books as the owner of shares to receive dividends and to vote as such owner, shall be entitled to hold liable for calls and assessments the person registered on its books as the owner of shares, and shall not be bound to recognize any equitable or other claim to or interest in such share or shares on the part of another person, whether or not it shall have express or other notice thereof, except as otherwise provided by the laws of Delaware.

8.13 Facsimile Signature.

In addition to the provisions for use of facsimile signatures elsewhere specifically authorized in these Bylaws, facsimile signatures of any officer or officers of the corporation may be used whenever and as authorized by the Board of Directors or a committee thereof

8.14 Restrictions on Transfers of Shares.

No stockholder shall sell, assign, pledge or in any manner transfer any of the shares of Common Stock of the corporation or any right or interest therein, whether voluntarily or by operation of law, or by gift or otherwise, except by a transfer which meets the requirements hereinafter set forth in this Section 8.14.

(a) If the stockholder receives from anyone a bona fide offer acceptable to the stockholder to purchase any of its shares of Common Stock, then the stockholder shall first give written notice thereof to the corporation. The notice shall name the proposed transferee and state the number of shares to be transferred, the price per share and all other terms and conditions of the offer.

(b) For ten (10) days following receipt of such notice, the corporation shall have the option to purchase all (but not less than all) the shares specified in the notice at the price and upon the terms set forth in such bona fide offer. In the event the corporation elects to purchase all the shares, it shall give written notice to the selling stockholder of its election and settlement for said shares shall be made as provided below in paragraph (c).

(c) In the event the corporation elects to acquire the shares of the selling stockholder as specified in said selling stockholder's notice, the Secretary of the corporation shall so notify the selling stockholder and settlement thereof shall be made in cash within fifteen (15) days after the Secretary of the corporation receives said selling stockholder's notice; provided, that if the terms of payment set forth in said selling stockholder's notice were other than cash against delivery, the corporation shall pay for said shares on the same terms and conditions set forth in said selling stockholder's notice.

(d) In the event the corporation does not elect to acquire all of the shares specified in the selling stockholder's notice, said selling stockholder may, within a sixty-day period following the expiration of the option rights granted to the corporation herein, sell elsewhere the shares specified in said selling stockholder's notice which were not acquired by the corporation, in accordance with the provisions of paragraph (c) of this Section 8.14; provided, that said sale shall not be on terms and conditions more favorable to the purchaser than those contained in the bona fide offer set forth in said selling stockholder's notice. All shares so sold by said selling stockholder shall continue to be subject to the provisions of this Section 8.14 in the same manner as before said transfer.

(e) Anything to the contrary contained herein notwithstanding, the following transactions shall be exempt from the provisions of this Section 8.14:

(i) A stockholder's transfer of any or all shares held either during such stockholder's lifetime or on death by will or intestacy to such stockholder's immediate family. "Immediate family" as used herein shall mean spouse, lineal descendant, father, mother, brother, or sister of the stockholder making such transfer and shall include any trust established primarily for the benefit of the stockholder or his immediate family.

(ii) A stockholder's bona fide pledge or mortgage of any shares with a commercial lending institution; provided, that any subsequent transfer of said shares by said institution shall be conducted in the manner set forth in this Section 8.14.

(iii) A stockholder's transfer of any or all of such stockholder's shares to the corporation.

(iv) A corporate stockholder's transfer of any or all of its shares to an affiliate thereof or pursuant to and in accordance with the terms of any merger, consolidation, or reclassification of shares or capital reorganization of the corporate stockholder.

(v) A corporate stockholder's transfer of any or all of its shares to any or all of its stockholders.

(vi) A transfer by a stockholder which is limited or general partnership to any or all of its partners or retired partners, or to any such partner's or retired partner's estate.

In any such case, the transferee, assignee or other recipient shall receive and hold such Common Stock subject to the provisions of this Section 8.14, and there shall be no further transfer of such Common Stock except in accordance with this Section 8.14.

(f) The provisions of this Section 8.14 may be waived with respect to any transfer either by the corporation, upon duly authorized action of the Board of Directors, or by the stockholders, upon the express written consent of the owners of a majority of the voting power of the corporation (excluding the votes represented by those shares to be sold by the selling stockholder). This Section 8.14 may be amended or repealed only upon the express vote or written consent of the owners of a majority of the voting power of each outstanding class of voting securities of the corporation or by the duly authorized action of the Board of Directors.

(g) Any sale or transfer, or purported sale or transfer, of securities of the corporation shall be null and void unless the terms, conditions, and provisions of this Section 8.14 are strictly observed and followed.

(h) The foregoing right of first refusal shall automatically terminate upon the date securities of the corporation are first offered to the public pursuant to a registration statement filed with, and declared effective by, the United States Securities and Exchange Commission under the Securities Act of 1933, as amended.

(i) The certificates representing shares of Common Stock of the corporation shall bear on their face the following legend so long as the foregoing right of first refusal remains in effect:

"THE SHARES REPRESENTED BY THIS CERTIFICATE ARE SUBJECT TO A RIGHT OF FIRST REFUSAL OPTION IN FAVOR OF THE CORPORATION AND/OR ITS ASSIGNEE(S), AS PROVIDED IN THE BYLAWS OF THE CORPORATION."

ARTICLE IX
AMENDMENTS

The Bylaws of the corporation may be adopted, amended or repealed by the stockholders entitled to vote or by the resolution of a majority of the directors then in office.

ATOMBEAM TECHNOLOGIES INC.

CERTIFICATE OF ADOPTION OF BYLAWS

The undersigned hereby certifies that he is the duly elected, qualified and acting Secretary of AtomBeam Technologies Inc., a Delaware corporation (the "***Company***"), and that the foregoing bylaws, comprising twenty (20) pages, were adopted as the Company's bylaws on April 30, 2019, by the directors of the Company.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand this 30th day of April, 2019.

Michael Leonard, Secretary

Exhibit C

Financial Statements of AtomBeam Technologies, Inc.

ATOMBEAM TECHNOLOGIES INC.

(a Delaware corporation)

Financial Statements

For the six-month periods ended June 30, 2026 and 2025

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ATOMBEAM TECHNOLOGIES INC.
CONDENSED BALANCE SHEETS
As of June 30, 2026 and December 31, 2025
Unaudited

	June 30, 2026	December 31, 2025
Assets		
Current Assets:		
Cash and cash equivalents	$ 2,519,514	$ 3,141,066
Accounts receivable, net	265,392	5,360
Prepaid expenses and other current assets	318,592	15,760
Total Current Assets	3,103,498	3,162,186
Property and equipment, net	103,848	90,595
Intangible assets, net	5,333,670	4,385,442
Total Assets	$ 8,541,016	$ 7,638,223
Liabilities and Shareholders' Equity (Deficit)		
Current Liabilities:		
Accounts payable	$ 176,614	$ 155,435
Notes payable, current	450,000	—
Accrued interest payable, current	116,781	—
Other current liabilities	715,219	589,359
Total Current Liabilities	1,458,614	744,794
Notes payable, noncurrent	—	450,000
Accrued interest payable, noncurrent	—	105,623
Government-backed loans payable	33,877	34,212
Total Liabilities	1,492,491	1,334,629
Shareholders' Equity (Deficit):		
Common stock, par value $0.00001, 40,000,000 shares authorized, 20,197,208 and 19,351,140 shares issued and outstanding as of June 30, 2026 and December 31, 2025, respectively	202	194
Additional paid-in capital	43,517,419	36,216,701
Subscriptions receivable	(509,693)	(265,789)
Accumulated deficit	(35,959,403)	(29,647,512)
Total Shareholders' Equity (Deficit)	7,048,525	6,303,594
Total Liabilities and Shareholders' Equity	$ 8,541,016	$ 7,638,223

See Notes to the Condensed Financial Statements (Unaudited)

ATOMBEAM TECHNOLOGIES INC.
CONDENSED STATEMENTS OF OPERATIONS
For the six months ended June 30, 2026 and 2025
Unaudited

	June 30, 2026	June 30, 2025 (As Restated)
Revenues	$ 381,019	$ 386,879
Operating Expenses:		
Cost of sales	106,874	67,316
Selling and marketing	540,654	870,336
General and administrative	4,857,104	5,198,693
Research and development	1,112,288	521,476
Depreciation and amortization	78,744	25,394
Total Operating Expenses	6,695,664	6,683,215
Loss from Operations	(6,314,645)	(6,296,336)
Other Income (Expense):		
Interest income (expense)	2,754	63,997
Total Other Income (Expense)	2,754	63,997
Net Loss	$ (6,311,891)	$ (6,232,339)

See Notes to the Condensed Financial Statements (Unaudited)

ATOMBEAM TECHNOLOGIES INC.
CONDENSED STATEMENTS OF
SHAREHOLDERS' EQUITY (DEFICIT)
For the six months ended June 30, 2026 and 2025
Unaudited

	Common Stock		Additional Paid-In	Subscriptions	Accumulated	Total Shareholders'
	Shares	Amount	Capital	Receivable	Deficit	Equity (Deficit)
Balance as of December 31, 2024	**17,476,981**	**$ 175**	**$ 26,837,740**	**$ (1,692,621)**	**$ (16,448,505)**	**$ 8,696,789**
Net loss	—	—	—	—	(6,232,339)	(6,232,339)
Issuance of common stock from fundraise, net of issuance costs	706,039	7	3,780,872	—	—	3,780,879
Collection of subscription receivable	—	—	—	1,409,398	—	1,409,398
Balance as of June 30, 2025 (As Restated)	**18,183,020**	**$ 182**	**$ 30,618,612**	**$ (283,223)**	**$ (22,680,844)**	**$ 7,654,727**
Balance as of December 31, 2025	**19,351,140**	**$ 194**	**$ 36,216,701**	**$ (265,789)**	**$ (29,647,512)**	**$ 6,303,594**
Net loss	—	—	—	—	(6,311,891)	(6,311,891)
Issuance of common stock from fundraise, net of issuance costs	846,068	8	7,180,619	—	—	7,180,627
Stock-based compensation	—	—	120,099	—	—	120,099
Subscriptions receivable activity	—	—	—	(243,904)	—	(243,904)
Balance as of June 30, 2026	**20,197,208**	**$ 202**	**$ 43,517,419**	**$ (509,693)**	**$ (35,959,403)**	**$ 7,048,525**

See Notes to the Condensed Financial Statements (Unaudited)

ATOMBEAM TECHNOLOGIES INC.
CONDENSED STATEMENTS OF CASH FLOWS
For the six months ended June 30, 2026 and 2025
Unaudited

	June 30, 2026	June 30, 2025 (As Restated)
Operating Activities		
Net loss	$ (6,311,891)	$ (6,232,339)
Adjustments to reconcile net loss to net cash used in operations:		
Depreciation and amortization	60,644	25,394
Stock-based compensation	120,099	—
Add patent write-offs	18,100	—
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(260,032)	100,000
(Increase) decrease in prepaid expenses and other current assets	(302,832)	(12,923)
Increase (decrease) in accounts payable	21,179	(466,113)
Increase (decrease) in other current liabilities	179,090	(805,883)
Increase (decrease) in interest payable	11,158	11,158
Net cash used in operating activities	(6,464,485)	(7,380,706)
Investing Activities		
Purchases of fixed assets	(26,955)	(40,408)
Acquisition of intangible assets	(1,066,500)	(966,679)
Net cash used in investing activities	(1,093,455)	(1,007,087)
Financing Activities		
Net proceeds from issuance of common stock	6,670,954	3,497,656
Proceeds / (repayment) of notes payable	(335)	(456)
Collection of subscription receivable	265,769	1,692,621
Net cash provided by financing activities	6,936,388	5,189,821
Net change in cash and cash equivalents	(621,552)	(3,197,972)
Cash and cash equivalents at beginning of period	3,141,066	8,500,580
Cash and cash equivalents at end of period	$ 2,519,514	$ 5,302,608
Noncash investing and financing activities		
Receivable for common stock issuances	509,693	283,223
Supplemental cash flow information:		
Cash paid for taxes	—	—
Cash paid for interest	2,135	642

See Notes to the Condensed Financial Statements (Unaudited)

ATOMBEAM TECHNOLOGIES INC.
NOTES TO CONDENSED FINANCIAL STATEMENTS
(Unaudited)

NOTE 1 – NATURE OF OPERATIONS

ATOMBEAM TECHNOLOGIES INC. (the "Company") was organized in Delaware on August 17, 2017. The Company develops advanced software technology using machine learning to reduce the size of individual internet of things (IoT) da ta files.

In 2025, the Company continued its Regulation A offering and completed Regulation CF and Regulation D offerings to support operations. In January 2026, the Company launched a Regulation A Tier 2 offering targeting approximately $21,000,000 of gross proceeds. The Company has incurred net losses since inception, including a loss of $6,311,891 for the six months ended June 30, 2026, and used $6,464,485 of cash in operating activities during that period, approximately $1,077,000 per month. Although the Company held $2,519,514 of cash and cash equivalents at June 30, 2026, it expects to continue to incur operating losses while it commercializes its technology. These factors raise substantial doubt about the Company's ability to continue as a going concern for the twelve-month period following the date of issuance of these financial statements. If the Company is unable to raise additional capital or further reduce expenditures, it may be required to curtail or cease operations and could seek protection under applicable bankruptcy laws.

The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements are unaudited condensed interim financial statements prepared in accordance with U.S. GAAP for interim reporting. In the opinion of management, all normal, recurring adjustments considered necessary for a fair presentation have been included. These interim financial statements should be read together with the audited financial statements for the year ended December 31, 2025. The Company's significant accounting policies are unchanged from those disclosed in the 2025 annual financial statements. Certain prior period amounts have been reclassified to conform to the current period presentation. Such reclassifications had no effect on previously reported net loss, total assets or shareholders' equity. Separately, the comparative figures for the six months ended June 30, 2025 have been restated to correct errors identified subsequent to their issuance; see Note 3.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make certain estimates and assumptions that affect the amounts reported in the financial statements and footnotes thereto. Actual results could materially differ from these estimates. It is reasonably possible that changes in estimates will occur in the near term.

Significant estimates inherent in the preparation of the accompanying financial statements include valuation of equity instruments, stock-based compensation, and deferred income tax assets.

Risks and Uncertainties

There have been no material changes to the Company's risk factors since December 31, 2025.

Concentration of Credit Risk

Financial instruments that potentially subject the Company to concentration of credit risk consist primarily of cash and cash equivalents. The Company maintains its cash with a major financial institution located in the United States of America, which it believes to be creditworthy. The Federal Deposit Insurance Corporation insures balances up to $250,000. At times, the Company may maintain balances in excess of the federally insured limits.

Revenue Recognition

Revenue is recognized in accordance with Accounting Standards Codification ("ASC") 606, *Revenue from Contracts with Customers*. Revenue is recognized when control of the promised goods or services is transferred to the customer, in an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. The Company applies the following five steps in determining the appropriate amount of revenue to be recognized under each agreement: 1) identify the contract with a customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to performance obligations in the contract; and 5) re cognize revenue as the performance obligation is satisfied.

The Company earns revenue primarily through milestone-based contracts with government agencies. Each milestone represents a distinct performance obligation. Revenue is recognized at a point in time, upon formal government acceptance of the specific deliverable tied to the milestone. The transaction price consists of fixed contractual amounts for each milestone, with payment for each milestone due upon the formal government acceptance of the specific deliverable tied to each milestone.

Cost of sales consists primarily of labor costs, subcontractor fees, and other direct expenses incurred to fulfill government contracts. These costs are recognized in the same period as the related revenue, consistent with the Company's policy to match contract costs with associated performance obligations.

Cash and Cash Equivalents

The Company considers short-term, highly liquid investments with original maturities of three months or less at the time of purchase to be cash equivalents. The Company's cash and cash equivalents consist of funds held in the Company's checking account.

Accounts Receivable

Consideration for the Company's contracts with its government agency customers is paid at or near the date of formal government acceptance of each milestone. The Company held accounts receivable of $265,392 and $5,360 as of June 30, 2026 and December 31, 2025, respectively. Effective January 1, 2024, the Company adopted ASC 326, Financial Instruments-Credit Losses ("CECL"). Management estimates expected lifetime credit losses on accounts receivable using historical loss experience, the credit quality of its government customers, and forward-looking information such as federal budget appropriations. Based on this evaluation, the allowance for credit losses was $0 at both June 30, 2026 and December 31, 2025, and no receivables were written off during either period.

Advertising

The Company expenses advertising costs as they are incurred. Advertising costs, included in selling and marketing expenses, were $42,944 and $247,447 for the six months ended June 30, 2026 and 2025, respectively.

Convertible Instruments and Embedded Derivatives

The Company adopted ASU 2020-06 on January 1, 2024. All previously outstanding convertible notes were converted or otherwise settled in 2024, and the related embedded derivative liability was derecognized. At both June 30, 2026 and December 31, 2025, no derivative liabilities were outstanding.

Property and Equipment, Net

Property and equipment are recorded at cost less accumulated depreciation and amortization. Expenditures for renewals and improvements that significantly add to the productive capacity or extend the useful life of an asset are capitalized. Expenditures for maintenance and repairs are charged to expense. When equipment is retired or sold, the cost and related accumulated depreciation are eliminated from the accounts and the resultant gain or loss is reflected in income. Depreciation is provided using the straight-line method, based on useful lives of the assets.

Impairment of Long-Lived Assets

The Company reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the asset's estimated fair value, an impairment charge is recorded. No impairment losses were recognized on the Company's long-lived assets for the six months ended June 30, 2026 and 2025.

Intangible Assets, Net

Intangible assets primarily consist of capitalized legal and filing costs related to patents. Upon approval of a patent, these assets are amortized on a straight-line basis over their estimated useful lives, which are 20 years. Management evaluates intangible assets for impairment whenever indicators of impairment exist. Legal fees related to patents are capitalized in accordance with the Company's policy.

Income Taxes

The Company maintains a full valuation allowance against its net deferred tax assets. For the six months ended June 30, 2026, the Company recorded no income tax provision due to operating losses and the valuation allowance. The Company applies ASC 740 to uncertain tax positions and had no material uncertain tax positions as of June 30, 2026.

Stock-Based Compensation

The Company estimates the fair value of its stock options granted to both employees and nonemployees using the Black-Scholes option-pricing model. The grant-date fair value of stock options is recognized as compensation expense on a straight-line basis over the requisite service period, which is typically four years.

The Company estimates the fair value of its restricted stock units ("RSUs") granted as the fair value of the Company's underlying common stock at the grant date. All of the Company's RSUs vest upon the satisfaction of both a service-based vesting condition and a performance-based vesting condition. The fair value of RSUs with both service-based and performance-based vesting conditions is recognized as compensation expense using the accelerated attribution method beginning when the related performance condition is probable of occurring.

The fair value of common stock has been determined based upon a variety of factors, including the Company's financial position and historical financial performance, and the observable price at which investors purchase shares of the Company's common stock.

The interest rate used in the valuation was based on the US Treasury bond rate at the date of grant with a maturity approximately equal to expected term. The Company has estimated the expected term of its stock options using the "simplified" method, whereby, the expected term equals the arithmetic average of the vesting term and the original contractual term of the option due to its lack of sufficient historical data.

Expected volatility for the Company's common stock was based on an average of the historical volatility of a peer group of similar public companies. The assumed dividend yield is based on the Company's expectation of not paying dividends in the foreseeable future.

The Company records forfeitures when they occur for all share-based payment awards.

NOTE 3 – RESTATEMENT OF PREVIOUSLY ISSUED INTERIM FINANCIAL STATEMENTS

In connection with the preparation of these financial statements, the Company identified errors in its previously issued unaudited interim financial statements as of and for the six months ended June 30, 2025. The errors relate to cash received on three government contract milestones recorded to common stock or applied against accounts receivable rather than recognized as revenue, advertising costs recorded as a reduction of additional paid-in capital that did not qualify as direct offering costs, understated patent amortization, and a platform overpayment recorded as equity rather than as a liability. Each error was corrected in the audited financial statements for the year ended December 31, 2025. The effect on the previously issued interim financial statements is as follows. Only line items affected by the corrections are presented; subtotals and totals include amounts not separately shown.

Statement of Operations

	As Reported	Adjustment	As Restated
Revenues, net	$ 125,604	$ 261,275	$ 386,879
Selling and marketing	635,001	235,335	870,336
Depreciation and amortization	21,948	3,446	25,394
Total Operating Expenses	6,444,434	238,781	6,683,215
Net Loss from Operations	(6,318,830)	22,494	(6,296,336)
Interest income (expense)	63,993	4	63,997
Net loss	$ (6,254,837)	$ 22,498	$ (6,232,339)

Statement of Shareholders' Equity

	As Reported	Adjustment	As Restated
Additional paid-in capital	$ 30,676,918	$ (58,306)	$ 30,618,612
Accumulated deficit	(22,703,342)	22,498	(22,680,844)
Total shareholders' equity (deficit)	$ 7,690,535	$ (35,808)	$ 7,654,727

Statement of Cash Flows

	As Reported	Adjustment	As Restated
Net cash used in operating activities	$ (7,094,016)	$ (286,690)	$ (7,380,706)
Net cash used in investing activities	(1,007,086)	(1)*	(1,007,087)
Net cash provided by financing activities	4,903,130	286,691	5,189,821
Net change in cash and equivalents	$ (3,197,972)	$ -	$ (3,197,972)

* Reflects rounding of amounts as previously reported to whole dollars; not an error correction.

The restatement had no effect on cash and cash equivalents at any date presented, no effect on the net change in cash and cash equivalents for the six months ended June 30, 2025, and no effect on accumulated deficit or total shareholders' equity as of December 31, 2024.

NOTE 4 – PROPERTY AND EQUIPMENT, NET AND INTANGIBLE ASSETS, NET

Property and equipment are stated at cost and depreciated on a straight-line basis over their estimated useful lives. Intangible assets primarily consist of capitalized legal and filing costs related to patents; approved patents are amortized on a straight-line basis over their estimated useful lives, while pending patents are not amortized. These policies are unchanged from year-end.

As of June 30, 2026, property and equipment, net was $103,848. As of December 31, 2025, property and equipment, net was $90,595. As of June 30, 2026, intangible assets, net were $5,333,670. As of December 31, 2025, intangible assets, net were $4,385,442.

Total depreciation expense was $13,702 and $3,747 for the six months ended June 30, 2026 and 2025, respectively. Total amortization expense was $46,942 and $21,647 for the six months ended June 30, 2026 and 2025, respectively. During the six months ended June 30, 2026, the Company wrote off $18,100 of capitalized patent costs related to applications it no longer intends to pursue.

NOTE 5 – DEBT

Convertible Notes Payable

The Company's historical convertible notes were converted during 2024. As a result, no convertible notes were outstanding and the related derivative liability was derecognized. No new convertible notes were issued during the six months ended June 30, 2026.

Promissory Notes

The Company entered into multiple non-convertible promissory notes during 2020 and 2022 with an investor of the Company with a total principal of $450,000. The investor is also a related party. The amount outstanding at both June 30, 2026 and December 31, 2025 was $450,000. The promissory notes accrue simple interest at a rate of 5.0% per annum, which is due upon the maturity date of each promissory note. All outstanding principal and accrued interest for the promissory notes was originally due in 2025. On April 3, 2025, the Company and the investor agreed to extend the maturity date of the promissory notes from December 31, 2025 to January 1, 2027. The stated interest rate and all other terms of the notes remained unchanged. The promissory notes are classified as current liabilities as of June 30, 2026, as they mature on January 1, 2027.

Accrued interest related to these promissory notes totaled approximately $116,781 and $105,623 as of June 30, 2026 and December 31, 2025, respectively, and is presented as accrued interest payable in the balance sheets.

SBA Loan

The Company also holds an SBA Disaster Loan with the US Small Business Administration. As of June 30, 2026 and December 31, 2025, the outstanding principal balances were $33,877 and $34,212, respectively. The SBA Loan accrues interest at a rate of 3.75% per annum, and with a maturity date of June 5, 2050.

NOTE 6 – COMMON STOCK

The Company is authorized to issue up to 40,000,000 shares of common stock, with a par value of $0.00001 per share. The Company has a single class of common stock, and each share is entitled to one vote. As of June 30, 2026 and December 31, 2025, the Company had 20,197,208 and 19,351,140 shares, respectively, of common stock issued and outstanding.

On January 30, 2026, the Company launched a Regulation A Tier 2 offering through StartEngine targeting gross proceeds of approximately $21,000,000. Through June 30, 2026, investors had subscribed for 690,740 shares under that offering. In addition, the Company issued 155,328 shares in private placements for total common stock issued during the period of 846,068 shares. Aggregate gross proceeds from all common stock issued during the period were $10,447,555, of which $509,693 was withheld by the platform as a deposit hold, presented as subscriptions receivable within shareholders' equity. Offering costs of $3,266,928, comprising platform commissions, payment processing fees and other costs of these offerings, were recorded as a reduction of additional paid-in capital.

NOTE 7 – STOCK-BASED COMPENSATION

The Company maintains two stock incentive plans: the 2019 Stock Incentive Plan and the 2021 Stock Incentive Plan, which provide for the issuance of incentive stock options (ISOs), nonqualified stock options (NSOs), restricted stock awards (RSAs), and restricted stock units (RSUs) t o employees, directors, and consultants of the Company.

During the six months ended June 30, 2026, the Company granted 928,000 RSUs under the 2021 Plan and no units under the 2019 Plan. All restricted stock units require both a service-based condition and a performance-based condition. As the performance condition was not considered probable as of June 30, 2026, no stock-based compensation expense was recognized for RSUs during the six months ended June 30, 2026 or June 30, 2025.

Unrecognized compensation cost related to RSUs totaled approximately $46,331,107 at June 30, 2026 and $33,724,822 at December 31, 2025, respectively. Because vesting of all RSUs is contingent on a performance condition that was not considered probable at either date, no compensation cost has been recognized and a weighted-average period over which the unrecognized cost is expected to be recognized cannot be determined. The unrecognized cost will begin to be recognized in the period in which the performance condition becomes probable of achievement.

No compensation expense was recognized for stock options during the six months ended June 30, 2026. During 2025, all remaining warrants expired unexercised, and no warrants were outstanding as of December 31, 2025. During the six months ended June 30, 2026, the Company issued a warrant to purchase 16,020 shares of common stock at an exercise price of $0.01 per share to a consultant, in connection with a consulting services agreement. The warrant had a grant-date fair value of $240,197 and vests in six equal monthly tranches, of which three had vested at June 30, 2026. The Company recognized $120,099 of stock-based compensation expense related to this warrant during the six months ended June 30, 2026, and $120,099 of cost remained unrecognized at that date, which is expected to be recognized through September 30, 2026.

NOTE 8 – FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amounts of cash and cash equivalents, prepaid expenses and other current assets, accounts payable, and other current liabilities approximate fair value due to their short maturities.

The Company had no financial instruments measured at fair value on a recurring basis as of June 30, 2026 or December 31, 2025. In prior periods, the Company recorded a compound derivative liability related to convertible notes; this liability was derecognized in 2024 upon conversion, and no derivative liability was outstanding at either date.

There were no transfers between levels of the fair-value hierarchy and no non-recurring fair value measurements during the six months ended June 30, 2026.

NOTE 9 – INCOME TAXES

The Company accounts for income taxes under ASC 740. The Company incurred losses for the six months ended June 30, 2026 and 2025. Accordingly, no current income tax provision was recorded for either period.

Deferred Tax Assets and Liabilities

As disclosed in the annual financial statements, the Company had approximately $24.4 million of federal and state net operating loss carryforwards at December 31, 2025; there has been no change in management's conclusion regarding the valuation allowance during the six months ended June 30, 2026.

As disclosed in the annual financial statements, unrecognized tax benefits were approximately $109,400 at December 31, 2025, primarily related to research and development credits. Because the Company maintains a full valuation allowance against its deferred tax assets, unrecognized tax benefits have no effect on the Company's financial position or results of operations for the interim period.

The Company files U.S. federal and state income tax returns. Returns remain open to examination for at least three years from the filing date. The Company had no other material uncertain tax positions as of June 30, 2026.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

On June 22, 2026, the Company entered into an agreement with DealMaker Securities LLC and its affiliates to act as broker of record for a planned Regulation A+ offering of up to $50,000,000. The Company will pay monthly platform and advisory fees of $15,000 beginning October 1, 2026 and a cash commission of 4.5% of offering proceeds, subject to a maximum of $3,189,750 of aggregate underwriting compensation if the offering is fully subscribed. Under a separate introducer agreement entered into in June 2026, the Company paid a fixed fee of $33,520 and will pay a success fee of 3% of proceeds received from investors introduced under that agreement. Advances of $33,750 under the DealMaker agreement and the $33,520 introducer fee together comprise the $67,270 of deferred offering costs included in prepaid expenses and other current assets at June 30, 2026.

In April 2026, the Company engaged an exclusive financial advisor in connection with a potential sale of its Neurpac business and paid a non-refundable retainer of $75,000, included in prepaid expenses and other current assets at June 30, 2026. A success fee of at least $1,000,000 would become payable if a transaction is completed, including a qualifying transaction completed within twelve months following termination of the engagement. No liability has been recorded because a transaction is not considered probable and the amount is not reasonably estimable.

No other material changes to commitments or contingencies occurred during the six months ended June 30, 2026 compared with those disclosed at December 31, 2025.

NOTE 11 – RELATED PARTY TRANSACTIONS

The Company has or will provide compensation to the shareholder-employees per the Company's employment policies.

During 2020 and 2022, the Company issued non-convertible promissory notes to a related-party investor and common shareholder. The outstanding principal was $450,000 as of June 30, 2026 and December 31, 2025, and accrued interest totaled approximately $116,781 and $105,623 as of those dates. The notes bear simple interest at 5% per annum and are due in 2027.

Additionally, three shareholders and/or directors were both common shareholders as well as holders of convertible notes. All related-party convertible notes with an aggregate principal of $258,500 were converted to common stock during 2024, and no additional notes were issued during the six months ended June 30, 2026. These notes relate to original founders and investors of the Company, with Note conversion terms consistent with those of other investors.

As these transactions are between related parties, there is no guarantee that the terms, pricing and conditions of the transactions are comparable to market rates although some (but not all) of the convertible notes held by related parties were acquired in a public offering *pari passu* with other convertible note holders.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated subsequent events from June 30, 2026, the date of these financial statements, through September 28, 2026, which represents the date the financial statements were available for issuance. The Company concluded that no events have occurred that would require recognition or disclosure in the financial statements, except as described below.

Regulation A Tier 2 Offering

On January 30, 2026, the Company launched a Regulation A Tier 2 equity offering targeting total gross proceeds of approximately $21,000,000 through StartEngine. The offering closed on September 17, 2026. As of the close, preliminary cumulative gross proceeds under the offering totaled $15,199,035 and 1,162,402 shares of common stock were issued, of which $13,461,649 had been disbursed to the Company.

ATOMBEAM TECHNOLOGIES INC.
(a Delaware corporation)

Financial Statements

For the fiscal years ended December 31, 2025 and 2024

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Independent Auditor's Report

Board of Directors
Atombeam Technologies, Inc.

Board of Directors
Atombeam Technologies, Inc.
Moraga, California

Opinion

We have audited the financial statements of Atombeam Technologies, Inc. (Company), which comprise the balance sheets as of December 31, 2025 and 2024 and the related statements of operations, changes in stockholders' equity (deficit), and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and the results of its operations and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Substantial Doubt About the Company's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has suffered recurring losses from operations and has stated that substantial doubt exists about the Company's ability to continue as a going concern. Management's evaluation of the conditions and events and management's plans regarding these matters are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Information Included in the Form 1-K

Management is responsible for the other information included in the Form 1-K. The other information comprises the information in Items 1-6 of the Form 1-K but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audits of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that these financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

/s/ Forvis Mazars, LLP

San Francisco, California
May 19, 2026

ATOMBEAM TECHNOLOGIES INC.
BALANCE SHEETS
As of December 31, 2025 and 2024

	2025	2024
Assets		
Current Assets:		
Cash and cash equivalents	$ 3,141,066	$ 8,500,580
Accounts receivable	5,360	100,000
Prepaid expenses and other current assets	15,760	32,755
Total Current Assets	3,162,186	8,633,335
Property and equipment, net	90,595	25,628
Intangible assets, net	4,385,442	2,018,882
Total Assets	$ 7,638,223	$ 10,677,845
Liabilities and Shareholders' Equity		
Current Liabilities:		
Accounts payable	$ 155,435	$ 514,061
Other current liabilities	589,359	898,754
Total Current Liabilities	744,794	1,412,815
Notes payable	450,000	450,000
Accrued interest payable	105,623	83,123
Government-backed loans payable	34,212	35,118
Total Liabilities	1,334,629	1,981,056
Shareholders' Equity:		
Common stock, par value $0.00001, 40,000,000 shares authorized, 19,351,140 and 17,476,981 shares issued and outstanding as of December 31, 2025 and 2024, respectively	194	175
Additional paid-in capital	36,216,701	26,837,740
Subscriptions receivable	(265,789)	(1,692,621)
Accumulated deficit	(29,647,512)	(16,448,505)
Total Shareholders' Equity	6,303,594	8,696,789
Total Liabilities and Shareholders' Equity	$ 7,638,223	$ 10,677,845

See Independent Auditor’s Reports and Notes to the Financial Statements

ATOMBEAM TECHNOLOGIES INC.
STATEMENTS OF OPERATIONS
For the years ended December 31, 2025 and 2024

	2025	2024
Revenues	$ 493,261	$ 1,042,896
Operating Expenses:		
Cost of Sales	278,266	488,283
Selling and marketing	1,399,725	1,846,546
General and administrative	10,617,377	4,865,918
Research and development	1,311,231	1,483,656
Depreciation and amortization	185,712	20,644
Total Operating Expenses	13,792,311	8,705,047
Loss from Operations	(13,299,050)	(7,662,151)
Other Expenses, net:		
Interest expense	(24,950)	(78,586)
Change in derivative fair value	-	(82,360)
Interest income	124,993	-
Total Other Expenses, net	100,043	(160,946)
Loss Before Tax Provision	$ (13,199,007)	$ (7,823,097)
Tax provision	-	-
Net Loss	**$ (13,199,007)**	**$ (7,823,097)**

See Independent Auditor's Reports and Notes to the Financial Statements

ATOMBEAM TECHNOLOGIES INC.
STATEMENTS OF SHAREHOLDERS' EQUITY
(DEFICIT)
For the years ended December 31, 2025 and 2024

	Common Stock		Additional Paid-In	Subscriptions	Accumulated	Total Shareholders'
	Shares	Amount	Capital	Receivable	Deficit	Equity (Deficit)
Balance as of January 1, 2024	**12,069,854**	**$ 121**	**$ 8,611,909**	**$ -**	**$ (8,625,408)**	**$ (13,378)**
Net loss	-	-	-	-	(7,823,097)	(7,823,097)
Issuance of common stock from fundraise, net of issuance costs	2,436,224	24	15,672,431	(1,692,621)	-	13,979,834
Conversion of convertible notes	2,970,903	30	2,553,400	-	-	2,553,430
Balance as of December 31, 2024	**17,476,981**	**$ 175**	**$ 26,837,740**	**$ (1,692,621)**	**$ (16,448,505)**	**$ 8,696,789**
Net loss	-	-	-	-	(13,199,007)	(13,199,007)
Issuance of common stock from fundraise, net of issuance costs	1,485,475	15	9,378,965	(265,789)	-	9,113,191
Prior period share adjustment	388,684	4	(4)	-	-	-
Collection of subscription receivable	-	-	-	1,692,621	-	1,692,621
Balance as of December 31, 2025	**19,351,140**	**$ 194**	**$ 36,216,701**	**$ (265,789)**	**$ (29,647,512)**	**$ 6,303,594**

See Independent Auditor's Reports and Notes to the Financial Statements

ATOMBEAM TECHNOLOGIES INC.
STATEMENTS OF CASH FLOWS
For fiscal years ended December 31, 2025 and 2024

	2025	2024
Operating Activities		
Net loss	$ (13,199,007)	$ (7,823,097)
Adjustments to reconcile net loss to net cash used in operations:		
Depreciation and amortization expense	68,161	20,644
Changes in derivative fair value	-	82,360
Add patent write-offs	117,550	-
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	94,640	170,987
Increase (decrease) in prepaid expenses and other current assets	16,997	(32,725)
Increase (decrease) in accounts payable	(358,626)	493,863
Increase (decrease) in other current liabilities	(309,395)	844,229
Increase (decrease) in interest payable	22,500	77,027
Net cash used in operating activities	(13,547,180)	(6,166,712)
Investing Activities		
Purchases of fixed assets	(76,556)	(16,824)
Acquisition of intangible assets	(2,540,684)	(1,501,640)
Net cash used in investing activities	(2,617,240)	(1,518,464)
Financing Activities		
Net proceeds from issuance of common stock	9,113,191	13,979,834
Repayment of notes payable and government backed loans	(906)	(11,182)
Proceeds of subscriptions receivable	1,692,621	-
Net cash provided by financing activities	10,804,906	13,968,652
Net change in cash and cash equivalents	(5,359,514)	6,283,476
Cash and cash equivalents at beginning of period	8,500,580	2,217,104
Cash and cash equivalents at end of period	$ 3,141,066	$ 8,500,580
Noncash investing and financing activities		
Conversion of convertible notes	$ -	$ 2,553,430
Receivable for common stock issuances	$ 265,789	$ 1,692,621
Prior period share adjustment	$ 4	$ -
Supplemental cash flow information:		
Cash paid for taxes	$ -	$ -
Cash paid for interest	$ 2,450	$ 1,563

See Independent Auditor's Reports and Notes to the Financial Statements

ATOMBEAM TECHNOLOGIES INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2025 and 2024

NOTE 1 – NATURE OF OPERATIONS

ATOMBEAM TECHNOLOGIES INC. (the "Company") was organized in Delaware on August 17, 2017. The Company develops advanced software technology using machine learning to reduce the size of individual internet of things (IoT) data files.

In 2024, the Company began a Regulation A securities offering, and in 2025, the Company continued the Regulation A offering and completed private placements under Regulation D, to support continued operations and expansion. These financial statements and notes reflect the Company's financial position and operations for the years ended December 31, 2025 and 2024.

The Company has incurred net losses since inception, including a loss of $13,199,007 for the year ended December 31, 2025, and used $13,547,180 of cash in operating activities during that period, approximately $1,129,000 per month. Although the Company held $3,141,066 of cash and cash equivalents at December 31, 2025, it expects to continue to incur operating losses while it commercializes its technology. These factors raise substantial doubt about the Company's ability to continue as a going concern for the twelve-month period following the date of issuance of these financial statements.

Management initiated an equity financing of approximately $21,000,000 under Regulation A+ on January 30, 2026, and has raised $3,439,920 as of April 30, 2026. Management believes the Company's prior success with fundraising via crowdfunding and that the ongoing financing is currently on track to raise all or substantially all of the targeted amount. However, substantial doubt about the Company's ability to continue as a going concern has not been alleviated. If the Company is unable to complete the financing or further reduce expenditures, it may be required to curtail or cease operations and could seek protection under applicable bankruptcy laws.

The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America ("US GAAP"). In the opinion of management, all adjustments considered necessary for the fair presentation of the financial statements for the years presented have been included.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make certain estimates and assumptions that affect the amounts reported in the financial statements and footnotes thereto. Actual results could materially differ from these estimates. It is reasonably possible that changes in estimates will occur in the near term.

Significant estimates inherent in the preparation of the accompanying financial statements include valuation of equity instruments, stock-based compensation, fair value of embedded derivatives, and deferred income tax assets.

Risks and Uncertainties

The Company's business and operations are sensitive to general business and economic conditions in the United States. A host of factors beyond the Company's control could cause fluctuations in these conditions. Adverse conditions may include recession, downturn or otherwise, local competition or changes in consumer taste. These adverse conditions could affect the Company's financial condition and the results of its operations.

Concentration of Credit Risk

Financial instruments that potentially subject the Company to concentration of credit risk consist primarily of cash and cash equivalents. The Company maintains its cash with a major financial institution located in the United States of America, which it believes to be creditworthy. The Federal Deposit Insurance Corporation insures balances up to $250,000. At times, the Company may maintain balances in excess of the federally insured limits.

Revenue Recognition

Revenue is recognized in accordance with Accounting Standards Codification ("ASC") 606, *Revenue from Contracts with Customers*. Revenue is recognized when control of the promised goods or services is transferred to the customer, in an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. The Company applies the following five steps in determining the appropriate amount of revenue to be recognized under each agreement: 1) identify the contract with a customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to performance obligations in the contract; and 5) recognize revenue as the performance obligation is satisfied.

The Company earns revenue primarily through milestone-based contracts with government agencies. Each milestone represents a distinct performance obligation. Revenue is recognized at a point in time, upon formal government acceptance of the specific deliverable tied to the milestone. The transaction price consists of fixed contractual amounts for each milestone, with payment for each milestone due upon the formal government acceptance of the specific deliverable tied to each milestone.

Cost of sales consists primarily of labor costs, subcontractor fees, and other direct expenses incurred to fulfill government contracts. These costs are recognized in the same period as the related revenue, consistent with the Company's policy to match contract costs with associated performance obligations.

Cash and Cash Equivalents

The Company considers short-term, highly liquid investments with original maturities of three months or less at the time of purchase to be cash equivalents. The Company's cash and cash equivalents consist of funds held in the Company's checking account.

Accounts Receivable

Consideration for the Company's contracts with its government agency customers is paid at or near the date of formal government acceptance of each milestone. The Company held accounts receivable of $5,360 and $100,000 as of December 31, 2025 and 2024, respectively. Effective January 1, 2024, the Company adopted ASC 326, *Financial Instruments—Credit Losses* ("CECL"). Management estimates expected lifetime credit losses on accounts receivable using historical loss experience, the credit quality of its government customers, and forward-looking information such as federal budget appropriations. Based on this evaluation, the allowance for credit losses was $0 at both December 31, 2025 and 2024, and no material receivables were written off during either period.

Advertising

The Company expenses advertising costs as they are incurred. Advertising costs, included in selling and marketing expenses, were $283,301 and $985,533 for the years ended December 31, 2025 and 2024, respectively.

Convertible Instruments and Embedded Derivatives

The Company issued convertible promissory notes during prior years, which included embedded conversion and redemption features requiring bifurcation and separate accounting as derivative liabilities under ASC 815, *Derivatives and Hedging*. The Company adopted Accounting Standards Update ("ASU") 2020-06 as of January 1, 2024.

Upon issuance, the proceeds were allocated between the debt host and the bifurcated embedded derivative based on the fair value of the derivative. The derivative liability was remeasured each reporting period. Upon conversion, the notes, as well as any accrued interest and related derivative liabilities, were derecognized and equity was recorded based on the fair value of shares issued. Any difference was recognized as an extinguishment gain or loss.

Property and Equipment, Net

Property and equipment are recorded at cost less accumulated depreciation and amortization. Expenditures for renewals and improvements that significantly add to the productive capacity or extend the useful life of an asset are capitalized. Expenditures for maintenance and repairs are charged to expense. When equipment is retired or sold, the cost and related accumulated depreciation are eliminated from the accounts and the resultant gain or loss is reflected in income. Depreciation is provided using the straight-line method, based on useful lives of the assets.

Impairment of Long-Lived Assets

The Company reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the asset's estimated fair value, an impairment charge is recorded. During the year ended December 31, 2025, the Company abandoned certain patents that were expired, withdrawn, or declined, resulting in a write-off of $117,550 included in depreciation and amortization in the statements of operations. No other impairment losses were recognized on the Company's long-lived assets for the year ended December 31, 2025. No impairment losses were recognized for the year ended December 31, 2024.

Intangible Assets, Net

Intangible assets primarily consist of capitalized legal and filing costs related to patents. Upon approval of a patent, these assets are amortized on a straight-line basis over their estimated useful lives, which are 20 years. Management evaluates intangible assets for impairment whenever indicators of impairment exist. Legal fees related to patents are capitalized in accordance with the Company's policy.

Fair Value Measurements

Generally accepted accounting principles define fair value as the price that would be received to sell an asset or be paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price) and such principles also establish a fair value hierarchy that prioritizes the inputs used to measure fair value using the following definitions (from highest to lowest priority):

- Level 1 – Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.
- Level 2 – Observable inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data by correlation or other means.

- Level 3 – Prices or valuation techniques requiring inputs that are both significant to the fair value measurement and unobservable.

The carrying amounts of certain of the Company's financial instruments, which include cash and cash equivalents, prepaid expenses and other current assets, accounts payable, and other current liabilities, approximate their fair values due to their short maturities.

Income Taxes

Income taxes are provided for the tax effects of transactions reporting in the financial statements and consist of taxes currently due plus deferred taxes related primarily to differences between the basis of receivables, inventory, property and equipment, intangible assets, and accrued expenses for financial and income tax reporting. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Any deferred tax items of the Company have been fully valued based on the determination of the Company that the utilization of any deferred tax assets is uncertain.

The Company complies with ASC 740, *Income Taxes*, for accounting for uncertainty in income taxes recognized in a company's financial statements, which prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. ASC 740 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Based on the Company's evaluation, it has been concluded that there are no significant uncertain tax positions requiring recognition in the Company's financial statements. The Company believes that its income tax positions would be sustained on audit and does not anticipate any adjustments that would result in a material change to its financial position.

Stock-Based Compensation

The Company estimates the fair value of its stock options granted to both employees and nonemployees using the Black-Scholes option-pricing model. The grant-date fair value of stock options is recognized as compensation expense on a straight-line basis over the requisite service period, which is typically four years.

The Company estimates the fair value of its restricted stock units ("RSUs") granted as the fair value of the Company's underlying common stock at the grant date. All of the Company's RSUs vest upon the satisfaction of both a service-based vesting condition and a performance-based vesting condition. The fair value of RSUs with service-based and performance-based vesting conditions is recognized as compensation expense using the accelerated attribution method at the date of their related performance conditions is probable of occurring.

The fair value of common stock has been determined based upon a variety of factors, including the Company's financial position and historical financial performance, and the observable price at which investors purchase shares of the Company's common stock.

The interest rate used in the valuation was based on the US Treasury bond rate at the date of grant with a maturity approximately equal to expected term. The Company has estimated the expected term of its stock options using the "simplified" method, whereby, the expected term equals the arithmetic average of the vesting term and the original contractual term of the option due to its lack of sufficient historical data.

Expected volatility for the Company's common stock was based on an average of the historical volatility of a peer group of similar public companies. The assumed dividend yield is based on the Company's expectation of not paying dividends in the foreseeable future.

The Company records forfeitures when they occur for all share-based payment awards.

Revision of Prior Period Financial Statements

During 2025, the Company identified a cutoff error in its previously issued December 31, 2024 financial statements relating to $345,000 of fundraise services performed by a third-party advisor in December 2024 that were not accrued at year-end. The related invoices were paid in January 2025. Because the Company records fundraise expenses as a contra-equity account that nets against stock proceeds in additional paid-in capital, the correction has no impact on the Company's reported net loss or net change in cash for the year ended December 31, 2024.

Additionally, during 2025, the Company identified that when its Regulation CF2 offering closed in June 2023, the net cash received from the StartEngine platform did not include $158,712 of deposit hold proceeds that StartEngine had retained but failed to release on schedule. The Company was unaware that these funds remained outstanding until they were released by StartEngine in May 2025.

Management evaluated the above misstatements under Staff Accounting Bulletin No. 99 and ASC 250-10, Accounting Changes and Error Corrections, and concluded that the errors were not material, individually or in aggregate, to the previously issued financial statements taken as a whole. In accordance with ASC 250, the Company has revised the December 31, 2024 comparative financial statements presented herein to correct the errors. The combined effect of the revisions on the previously issued December 31, 2024 balance sheet is to increase accounts payable by $345,000, decrease additional paid-in capital by $186,288, and increase subscriptions receivable, a contra-equity account, by $158,712, with a corresponding decrease in total stockholders' equity of $345,000. There was no effect on the Company's previously reported revenues, net loss, loss per share, cash and cash equivalents, or net change in cash for the year ended December 31, 2024.

Correction of Prior Period Share Count

During 2025, the Company identified a historical variance of 388,684 shares in its common stock outstanding as of December 31, 2024, resulting from a more complete reconciliation of its share records to the current certificate ledger maintained in Carta. The variance related to specific share certificates that were not captured in the Company's legacy equity rollforward in prior periods.

The correction increased common stock by approximately $4 (388,684 shares at $0.00001 par value) with a corresponding decrease to additional paid-in capital. There was no impact to total shareholders' equity, net loss, or cash flows for any period. Management determined the error was immaterial to previously issued financial statements and elected to correct the cumulative effect in the 2025 equity rollforward rather than revise prior period amounts, in accordance with ASC 250-10-45-27, *Accounting Changes and Error Corrections*.

NOTE 3 – PROPERTY AND EQUIPMENT, NET

As of December 31, 2025, the Company's property and equipment, net consists of the following:

	Property and Equipment Gross	Accumulated Depreciation	Property and Equipment Net
Computer Equipment	$ 110,930	$ (20,335)	$ 90,595
Total	**$ 110,930**	**$ (20,335)**	**$ 90,595**

As of December 31, 2024, the Company's property and equipment, net consists of the following:

	Property and Equipment Gross	Accumulated Depreciation	Property and Equipment Net
Computer Equipment	$ 59,103	$ (37,671)	$ 21,432
Research Equipment	$ 4,196	$ -	$ 4,196
Total	**$ 63,299**	**$ (37,671)**	**$ 25,628**

Total depreciation expense was $11,589 and $4,250 for the years ended December 31, 2025 and 2024, respectively.

NOTE 4 – INTANGIBLE ASSETS, NET

As of December 31, 2025, the Company's intangible assets, net consists of the following:

	Intangibles, Gross	Accumulated Amortization	Intangibles, Net
Patents - Issued	$ 1,597,092	$ (89,689)	$ 1,507,403
Patents - In Progress	2,841,772	-	2,841,772
Trademarks	36,267	-	36,267
Total	**$ 4,475,131**	**$ (89,689)**	**$ 4,385,442**

As of December 31, 2024, the Company's intangible assets, net consists of the following:

	Intangibles, Gross	Accumulated Amortization	Intangibles, Net
Patents - In Progress and Issued	$ 2,015,730	$ (33,115)	$ 1,982,615
Trademarks	36,267	-	36,267
Total	**$ 2,051,997**	**$ (33,115)**	**$ 2,018,882**

The expected amortization of the Company's intangible assets for each of the next five fiscal years and thereafter are as follows:

Year ending December 31,	
2026	$ 79,917
2027	79,917
2028	79,917
2029	79,917
2030	79,917
Thereafter	1,107,818
	$ 1,507,403

Total amortization expense was $56,574 and $16,393 for the years ended December 31, 2025 and 2024, respectively, and is included in depreciation and amortization in the statements of operations. During the year ended December 31, 2025, the Company wrote off patents with a net carrying value of $117,550 that were abandoned, expired, or withdrawn. The write-off is included in depreciation and amortization in the statements of operations.

Of the Company's gross patent costs as of December 31, 2025, $2,841,772 of these costs relate to patents which are still pending and have not yet been approved. As such, they are not yet subject to amortization as of December 31, 2025.

NOTE 5 – CONVERTIBLE NOTES PAYABLE

The Company did not issue any new convertible notes during the year ended December 31, 2025, and no convertible notes were converted during 2025. As of December 31, 2025, no convertible notes were outstanding.

During 2024, the Company converted convertible notes with an aggregate principal balance of $1,888,173, together with accrued interest thereon and the related embedded derivative liability of $500,685, into 2,970,903 shares of common stock. Upon conversion, $2,553,430 was reclassified to additional paid-in capital and the embedded derivative liability was derecognized. Following those conversions, no convertible notes remained outstanding as of December 31, 2024.

NOTE 6– NONCONVERTIBLE DEBT

Promissory Notes

The Company entered into multiple non-convertible promissory notes during 2020 and 2022 with an investor of the Company with a total principal of $450,000. The investor is also a related party. The amount outstanding as of December 31, 2025 and 2024 was $450,000. The promissory notes accrue simple interest at a rate of 5.0% per annum, which is due upon the maturity date of each promissory note. All outstanding principal and accrued interest for the promissory notes was originally due in 2025. On April 3, 2025, the Company and the investor agreed to extend the maturity date of the promissory notes from December 31, 2025 to January 1, 2027. The stated interest rate and all other terms of the notes remained unchanged. The promissory notes are classified as noncurrent liabilities as of December 31, 2025.

Accrued interest related to these promissory notes totaled $105,623 and $83,123 as of December 31, 2025 and 2024, respectively, and is presented as accrued interest payable in the balance sheets.

SBA Loan

The Company also holds an SBA Disaster Loan with the US Small Business Administration. The original SBA Disaster Loan was authorized in June 2020 for $8,400 and was subsequently amended in September 2021 to increase the total loan amount to $36,400. As of December 31, 2025 and 2024, the outstanding principal balances were $34,212 and $35,118, respectively. The SBA Loan accrues interest at a rate of 3.75% per annum, and with a maturity date of June 5, 2050. Principal and interest payments are made on a monthly basis, and principal payments will be made for a total of $2,196 for each of the following 5 years, with the remainder paid thereafter.

Future Principal Payments on Long-Term Debt

As of December 31, 2025, the future scheduled principal payments are as follows:

Year ending December 31,		
2026	$	2,196
2027	$	452,196
2028	$	2,196
2029	$	2,196
2030	$	2,196
Thereafter	$	23,232
	$	**484,212**

NOTE 7 – COMMON STOCK

The Company is authorized to issue up to 40,000,000 shares of common stock, with a par value of $0.00001 per share. The Company has a single class of common stock, and each share is entitled to one vote. As of December 31, 2025 and 2024, the Company had 19,351,140 and 17,476,981 shares, respectively, of common stock issued and outstanding.

Regulation A and CF Securities Offerings

In 2024, the Company initiated a Regulation A securities offering through the StartEngine platform, issuing 2,107,764 shares of common stock for gross proceeds of $14,428,192. The Company incurred $1,549,529 in offering costs. The net proceeds were recorded to Common Stock at their par value, with any excess amounts recorded to additional paid-in capital.

In 2025, the Company continued its Regulation A offering through the StartEngine platform, issuing 601,746 shares of common stock for gross proceeds of $4,095,848. Additionally, the Company initiated a Regulation CF securities offering through the StartEngine platform, issuing 525,158 shares of common stock for gross proceeds of $4,788,988. The net proceeds were recorded to Common Stock at their par value, with any excess amounts recorded to additional paid-in capital. The Company incurred total offering costs of approximately $1,689,659 across its Regulation A and Regulation CF offerings during 2025. As of December 31, 2025, $265,789 of gross proceeds from the Regulation CF offering remained on deposit hold with StartEngine and was classified as subscriptions receivable on the balance sheets.

Private Placement Offerings

In 2024, the Company completed private placement offerings with various investors, issuing 328,460 shares of common stock for gross proceeds of $1,822,035, with no issuance costs noted. The proceeds were recorded to Common Stock at their par value, with any excess amounts recorded to additional paid-in capital.

In 2025, the Company completed private placement offerings with various investors, issuing 358,571 shares of common stock for gross proceeds of $2,506,344, with no issuance costs noted. A portion of these issuances related to a Regulation D private placement offering that commenced on October 28, 2025 and continued into 2026. The proceeds were recorded to Common Stock at their par value, with any excess amounts recorded to additional paid-in capital.

Convertible Note Conversions

In 2024, the Company issued 2,970,903 shares of common stock upon the conversion of $2,553,430 of convertible notes.

In 2025, the Company did not convert any notes into common stock shares.

Common Stock Reserved for Future Issuance

The following table summarizes the Company's shares of common stock reserved for future issuance on an as-converted basis as of December 31, 2025:

Stock options issued and outstanding	555,000
Restricted stock units issued and outstanding	6,320,065
Total	**6,875,065**

NOTE 8 – STOCK-BASED COMPENSATION

The Company maintains two stock incentive plans: the 2019 Stock Incentive Plan and the 2021 Stock Incentive Plan, which provide for the issuance of incentive stock options (ISOs), nonqualified stock options (NSOs), restricted stock awards (RSAs), and restricted stock units (RSUs) to employees, directors, and consultants of the Company.

The 2019 Plan authorized the issuance of up to 2,750,000 shares of common stock. As of December 31, 2025, 555,000 shares were subject to outstanding awards, and 1,246,449 shares remained available for issuance.

The 2021 Plan authorized the issuance of up to 8,500,000 shares of common stock. As of December 31, 2025, 6,320,065 shares were subject to outstanding awards, and 2,179,935 shares remained available for issuance.

Stock Options

The fair value of options granted under both plans is estimated on the grant date using the Black-Scholes option pricing model and recognized as stock-based compensation expense over the requisite service period. For the years ended December 31, 2025 and 2024, no stock-based compensation expense was recognized, and there is no remaining unrecognized stock-based compensation expense as of December 31, 2025 for the Company's stock options.

A summary of stock option activity and related information is as follows:

	Shares subject to options outstanding	**Weighted-average exercise price**	**Weighted-average remaining contractual life**	**Aggregate intrinsic value**
Balance as of December 31, 2023	558,750	$ 0.08	4.60	$ 2,989,925
Options granted	-	-		-
Options exercised	-	-		-
Options forfeited	-	-		-
Balance as of December 31, 2024	558,750	$ 0.08	3.60	$ 4,425,913
Shares authorized	-			
Options granted	-	-		-
Options exercised	-	-		-
Options forfeited	(3,750)	-		(29,813)
Balance as of December 31, 2025	555,000	$ 0.08	2.60	$ 4,396,100
Exercisable as of December 31, 2025	555,000	$ 0.08	2.60	$ 4,396,100
Vested and expected to vest as of December 31, 2025	555,000	$ 0.08	2.60	$ 4,396,100

RSU's

The fair value of RSU's granted under both plans is estimated as the fair value of the Company's underlying common stock on the grant date.

All of the Company's RSU's are subject to both service-based and performance-based conditions, with the performance-based condition met upon the occurrence of a liquidity event. As of December 31, 2025, this performance-based condition is not determined probable of being met. Therefore, for the years ended December 31, 2025 and 2024, no material stock-based compensation expense was recognized.

As of December 31, 2025, there was unrecognized stock-based compensation expense totaling $33,724,822 for the Company's RSU's.

Had the performance-based condition been probable as of December 31, 2025, the Company would have recognized $12,853,122 of stock-based compensation expense relating to the RSUs then outstanding, for which the service-based vesting condition was satisfied or partially satisfied as of December 31, 2025.

A summary of restricted stock unit activity is as follows:

	RSU's outstanding
Balance as of December 31, 2023	2,309,500
RSU's granted	1,051,510
RSU's vested	-
RSU's forfeited	-
Balance as of December 31, 2024	3,361,010
RSU's granted	3,125,786
RSU's vested	
RSU's forfeited	(166,731)
Balance as of December 31, 2025	6,320,065

Warrants

The Company also granted warrants to purchase the Company's common stock to certain consultants and vendors as compensation for services rendered. The Company granted all outstanding warrants in 2019 and 2021. Two warrants to purchase 113,370 shares of common stock expired on March 14, 2024. On May 10, 2024, the Company issued two new warrants to the same warrants holders that extended the exercise date of the two previously issued warrants to expire on January 15, 2025. All other terms remained unchanged. The fair value of the warrants with extended term was not material to the financial statements.

During 2025, all remaining 203,370 warrants expired unexercised. As of December 31, 2025, there are no warrants outstanding.

The fair value of warrants granted is estimated on the grant date using the Black-Scholes option pricing model and recognized as stock-based compensation expense over the requisite service period. For the years ended December 31, 2025 and 2024, no stock-based compensation expense was recognized, and there is no remaining unrecognized stock-based compensation expense as of December 31, 2025 for the Company's warrants.

A summary of warrant activity is as follows:

	Shares subject to warrants outstanding	Weighted-average exercise price	Weighted-average remaining contractual life	Aggregate intrinsic value
Balance as of December 31, 2023	420,068	$ 0.08	0.22	$ 2,249,229
Warrants granted	-	-		-
Warrants exercised	-	-		-
Warrants forfeited	(216,698)	0.13	0.40	(1,149,543)
Balance as of December 31, 2024	203,370	$ 0.02	0.03	$ 715,500
Warrants granted	-	-		-
Warrants exercised	-	-		-
Warrants forfeited	(203,370)	0.02	0.03	(715,500)
Balance as of December 31, 2025	-	$ -	0.00	$ -
Exercisable as of December 31, 2025	-	$ -	0.00	$ -
Vested and expected to vest as of December 31, 2025	-	$ -	0.00	$ -

NOTE 9 – FAIR VALUE OF FINANCIAL INSTRUMENTS

The Company measures certain financial instruments at fair value on a recurring basis. The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable, and accrued liabilities approximate fair value due to their short-term nature. As of December 31, 2025 and 2024, the Company had no financial instruments measured at fair value on a recurring basis. The Company's convertible notes, which previously contained embedded derivatives requiring bifurcation under ASC 815, were fully converted in 2024 and the derivative liability was derecognized at that time.

NOTE 10 – INCOME TAXES

The components of loss before tax provision were as follows:

	Year ended December 31:	
	2025	2024
Domestic	$ (13,079,303)	$ (7,322,140)
Foreign	-	-
Total	**$ (13,079,303)**	**$ (7,322,140)**

Deferred Tax Assets and Liabilities

Deferred tax assets and liabilities reflect the tax effect of temporary differences between carrying value of assets and liabilities for financial reporting purposes and the tax basis of these assets and liabilities as measured by income tax law. The income tax effect of temporary differences that give rise to deferred tax assets and (liabilities) consist of the following as of December 31, 2025 and December 31, 2024.

	December 31:	
	2025	**2024**
Deferred Tax Assets:		
Net operating losses	$ 6,755,273	$ 3,395,714
Tax credits	96,422	51,600
Reserves and accruals	-	-
Intangibles	1,682	1,974
Research and experimentation asset, net	778,221	600,329
Stock-based compensation	5,848	5,968
Total gross deferred tax asset	7,637,446	4,055,585
Less: Valuation allowance	(7,631,727)	(4,051,238)
Total deferred tax assets	5,719	4,347
Deferred Tax Liabilities:		
Fixed assets	(5,719)	(4,347)
Total gross deferred tax liabilities	(5,719)	(4,347)
Net deferred tax assets (liabilities)	**$ -**	**$ -**

The change in amounts of unrecognized tax benefits (gross of federal benefits and excluding interest and penalties at December 31, 2025 and December 31, 2024 are as follows:

Unrecognized tax benefit	**Amount**
Balance at December 31, 2023	$ -
Additions based on tax positions related to the current year	(18,893)
Additions based on tax positions of prior years	(46,771)
Reductions for tax positions of prior years	-
Settlements	-
Balance at December 31, 2024	$ (65,664)
Additions based on tax positions related to the current year	(43,758)
Additions based on tax positions of prior years	-
Reductions for tax positions of prior years	-
Settlements	-
Balance at December 31, 2025	$ (109,422)

A valuation allowance is recorded when it is more likely than not that some portion of the deferred tax assets will not be realized. As of each reporting date, the Company's management considers all evidence, both positive and negative, that could impact management's view with regard to future realization of deferred tax assets. As of December 31, 2025, a full valuation allowance for deferred tax assets was recorded as management believes it is not more likely than not that all of the deferred tax assets will be realized. At December 31, 2024 and December 31, 2025, the Company has a net operating loss carryforward for federal income tax purposes of approximately $12.1M and $24.4M, respectively. At December 31, 2024 and December 31, 2025, the Company has a net operating loss carryforward for state income tax purposes of approximately $12.1M and $24.4M, respectively. Of the $24.4M of federal net operating loss carryovers, $24.4M can be carried forward indefinitely but is subject to an 80% taxable income limitation. The Company's state NOL carryforwards begin to expire in 2038.

As of December 31, 2024 and December 31, 2025, the Company has federal research and development income tax credit carryforwards of approximately $64.3K and $147.8K, respectively. As of December 31, 2024 and December 31, 2025, the Company has state research and development income tax credit carryforwards of approximately $67.0K and $71.0K, respectively. The Federal income tax credits begin to expire in 2040. The California Research and Development credits can be carried forward indefinitely.

The total amount of uncertain tax position on research and development tax credits is $65.7K and $109.4K as of December 31, 2024 and December 31, 2025, respectively. The Company does not expect any significant change to the UTP balances in the next 12 months.

As of December 31, 2025, the Company had no business interest carryforwards.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Leases

Under ASC 842, *Leases,* the Company determines if an arrangement contains a lease at inception of a contract. The Company recognizes right-of-use lease assets and lease liabilities in the balance sheets on the lease commencement date, based on the present value of the outstanding lease payments over the reasonably certain lease term. The lease term includes the non-cancelable period at the lease commencement date, plus any additional periods covered by the Company's options to extend (or not to terminate) the leases that are reasonably certain to be exercised, or an option to extend (or not to terminate) a lease that is controlled by the lessor.

The Company has elected not to recognize right-of-use assets and lease liabilities for short-term leases, which are defined as leases with a term of 12 months or less. Instead, lease payments for short-term leases are recognized on a straight-line basis over the lease term in rent expense and recorded in general and administrative expenses in the statements of operations.

The Company's only leases consist of short-term leases for office space. Total short-term lease expense for the years ended December 31, 2025 and 2024 was $72,825 and $26,000, respectively.

Litigation

The Company is not currently involved with and is unaware of any pending or threatening litigation.

NOTE 12 – RELATED PARTY TRANSACTIONS

The Company has or will provide compensation to the shareholder-employees per the Company's employment policies.

During 2020 and 2022, the Company issued non-convertible promissory notes to a related-party investor and common shareholder. The outstanding principal was $450,000 as of December 31, 2025 and 2024, respectively, and accrued interest totaled $105,623 and $83,123 as of those dates. The notes bear simple interest at 5% per annum and are due in 2027.

Additionally, three shareholders and/or directors are both common shareholders as well as holders of convertible notes. All related-party convertible notes with an aggregate principal of $258,500 were converted to common stock during 2024. These notes relate to original founders and investors of the Company, with Note conversion terms consistent with those of other investors. No risk of compensation expense is believed to exist.

As these transactions are between related parties, there is no guarantee that the terms, pricing and conditions of the transactions are comparable to market rates although some (but not all) of the convertible notes held by related parties were acquired in a public offering *pari passu* with other convertible note holders.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated subsequent events from December 31, 2025, the date of these financial statements, through April 30, 2026, which represents the date the financial statements were available for issuance. The Company concluded that no events have occurred that would require recognition or disclosure in the financial statements, except as described below.

Equity Financing - Regulation A+

On January 30, 2026, the Company launched an equity offering pursuant to Regulation A+ through StartEngine, targeting total gross proceeds of approximately $21,000,000.

The offering is being conducted on a continuous basis. As of April 30, 2026, the Company has raised $3,439,920 under this offering. Shares of common stock are being issued in connection with subscriptions received.

Equity Financing - Regulation D

Between October 28, 2025 and March 5, 2026, the Company conducted a private placement pursuant to Regulation D, resulting in total gross proceeds of $2,634,147 and the issuance of 341,250 shares of common stock. Of this amount, $957,528 in gross proceeds and 122,513 shares of common stock were issued subsequent to December 31, 2025.

Exhibit D

Subscription Agreement

SUBSCRIPTION AGREEMENT

THIS INVESTMENT INVOLVES A HIGH DEGREE OF RISK. THIS INVESTMENT IS SUITABLE ONLY FOR PERSONS WHO CAN BEAR THE ECONOMIC RISK FOR AN INDEFINITE PERIOD OF TIME AND WHO CAN AFFORD TO LOSE THEIR ENTIRE INVESTMENT. FURTHERMORE, INVESTORS MUST UNDERSTAND THAT SUCH INVESTMENT IS ILLIQUID AND IS EXPECTED TO CONTINUE TO BE ILLIQUID FOR AN INDEFINITE PERIOD OF TIME. NO PUBLIC MARKET EXISTS FOR THE SECURITIES, AND NO PUBLIC MARKET IS EXPECTED TO DEVELOP FOLLOWING THIS OFFERING.

THE SECURITIES OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR ANY STATE SECURITIES OR BLUE SKY LAWS AND ARE BEING OFFERED AND SOLD IN RELIANCE ON EXEMPTIONS FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT AND STATE SECURITIES OR BLUE SKY LAWS. ALTHOUGH AN OFFERING STATEMENT HAS BEEN FILED WITH THE SECURITIES AND EXCHANGE COMMISSION (THE "SEC"), THAT OFFERING STATEMENT DOES NOT INCLUDE THE SAME INFORMATION THAT WOULD BE INCLUDED IN A REGISTRATION STATEMENT UNDER THE SECURITIES ACT AND IT IS NOT REVIEWED IN ANY WAY BY THE SEC. THE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SEC, ANY STATE SECURITIES COMMISSION OR OTHER REGULATORY AUTHORITY, NOR HAVE ANY OF THE FOREGOING AUTHORITIES PASSED UPON THE MERITS OF THIS OFFERING OR THE ADEQUACY OR ACCURACY OF THE SUBSCRIPTION AGREEMENT OR ANY OTHER MATERIALS OR INFORMATION MADE AVAILABLE TO SUBSCRIBER IN CONNECTION WITH THIS OFFERING OVER THE WEB-BASED PLATFORM MADE AVAILABLE BY DEALMAKER SECURITIES, LLC (THE "***INTERMEDIARY***"). ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL.

INVESTORS ARE SUBJECT TO LIMITATIONS ON THE AMOUNT THEY MAY INVEST, AS SET OUT IN SECTION 4(e). THE COMPANY IS RELYING ON THE REPRESENTATIONS AND WARRANTIES SET FORTH BY EACH SUBSCRIBER IN THIS SUBSCRIPTION AGREEMENT AND THE OTHER INFORMATION PROVIDED BY SUBSCRIBER IN CONNECTION WITH THIS OFFERING TO DETERMINE THE APPLICABILITY TO THIS OFFERING OF EXEMPTIONS FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT.

PROSPECTIVE INVESTORS MAY NOT TREAT THE CONTENTS OF THE SUBSCRIPTION AGREEMENT, THE OFFERING STATEMENT OR ANY OF THE OTHER MATERIALS AVAILABLE ON THE INTERMEDIARY'S WEBSITE (COLLECTIVELY, THE "OFFERING MATERIALS") OR ANY COMMUNICATIONS FROM THE COMPANY OR ANY OF ITS OFFICERS, EMPLOYEES OR AGENTS AS INVESTMENT, LEGAL OR TAX ADVICE. IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE COMPANY AND THE TERMS OF THIS OFFERING, INCLUDING

THE MERITS AND THE RISKS INVOLVED. EACH PROSPECTIVE INVESTOR SHOULD CONSULT THE INVESTOR'S OWN COUNSEL, ACCOUNTANT AND OTHER PROFESSIONAL ADVISOR AS TO INVESTMENT, LEGAL, TAX AND OTHER RELATED MATTERS CONCERNING THE INVESTOR'S PROPOSED INVESTMENT.

THE OFFERING MATERIALS MAY CONTAIN FORWARD-LOOKING STATEMENTS AND INFORMATION RELATING TO, AMONG OTHER THINGS, THE COMPANY, ITS BUSINESS PLAN AND STRATEGY, AND ITS INDUSTRY. THESE FORWARD-LOOKING STATEMENTS ARE BASED ON THE BELIEFS OF, ASSUMPTIONS MADE BY, AND INFORMATION CURRENTLY AVAILABLE TO THE COMPANY'S MANAGEMENT. WHEN USED IN THE OFFERING MATERIALS, THE WORDS "ESTIMATE," "PROJECT," "BELIEVE," "ANTICIPATE," "INTEND," "EXPECT" AND SIMILAR EXPRESSIONS ARE INTENDED TO IDENTIFY FORWARD-LOOKING STATEMENTS, WHICH CONSTITUTE FORWARD LOOKING STATEMENTS. THESE STATEMENTS REFLECT MANAGEMENT'S CURRENT VIEWS WITH RESPECT TO FUTURE EVENTS AND ARE SUBJECT TO RISKS AND UNCERTAINTIES THAT COULD CAUSE THE COMPANY'S ACTUAL RESULTS TO DIFFER MATERIALLY FROM THOSE CONTAINED IN THE FORWARD-LOOKING STATEMENTS. INVESTORS ARE CAUTIONED NOT TO PLACE UNDUE RELIANCE ON THESE FORWARD-LOOKING STATEMENTS, WHICH SPEAK ONLY AS OF THE DATE ON WHICH THEY ARE MADE. THE COMPANY DOES NOT UNDERTAKE ANY OBLIGATION TO REVISE OR UPDATE THESE FORWARD-LOOKING STATEMENTS TO REFLECT EVENTS OR CIRCUMSTANCES AFTER SUCH DATE OR TO REFLECT THE OCCURRENCE OF UNANTICIPATED EVENTS.

THE INFORMATION PRESENTED IN THE OFFERING MATERIALS WAS PREPARED BY THE COMPANY SOLELY FOR THE USE BY PROSPECTIVE INVESTORS IN CONNECTION WITH THIS OFFERING. NO REPRESENTATIONS OR WARRANTIES ARE MADE AS TO THE ACCURACY OR COMPLETENESS OF THE INFORMATION CONTAINED IN ANY OFFERING MATERIALS, AND NOTHING CONTAINED IN THE OFFERING MATERIALS IS OR SHOULD BE RELIED UPON AS A PROMISE OR REPRESENTATION AS TO THE FUTURE PERFORMANCE OF THE COMPANY.

THE COMPANY RESERVES THE RIGHT IN ITS SOLE DISCRETION AND FOR ANY REASON WHATSOEVER TO MODIFY, AMEND AND/OR WITHDRAW ALL OR A PORTION OF THE OFFERING AND/OR ACCEPT OR REJECT IN WHOLE OR IN PART ANY PROSPECTIVE INVESTMENT IN THE SECURITIES OR TO ALLOT TO ANY PROSPECTIVE INVESTOR LESS THAN THE AMOUNT OF SECURITIES SUCH INVESTOR DESIRES TO PURCHASE. EXCEPT AS OTHERWISE INDICATED, THE OFFERING MATERIALS SPEAK AS OF THEIR DATE. NEITHER THE DELIVERY NOR THE PURCHASE OF THE SECURITIES SHALL, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE AFFAIRS OF THE COMPANY SINCE THAT DATE.

TO: AtomBeam Technologies Inc.
1036 Country Club Dr, Suite 200
Moraga, CA 94556

Ladies and Gentlemen:

1. Subscription.

(a) The undersigned ("***Subscriber***") hereby subscribes for and agrees to purchase shares of the Common Stock, par value $0.0001 per share (the "***Securities***"), of AtomBeam Technologies Inc, a Delaware corporation (the "***Company***"), at a purchase price of $4.40 per share (the "***Per Security Price***"), upon the terms and conditions set forth herein. The rights and preferences of the Company's Common Stock are as set forth in the Amended and Restated Certificate of Incorporation, as amended, of the Company and any description of the Securities that appears in the Offering Materials is qualified in its entirety by such document.

(b) By executing this Subscription Agreement, Subscriber acknowledges that Subscriber has received this Subscription Agreement, a copy of the Offering Statement of the Company filed with the SEC and any other information required by the Subscriber to make an investment decision. Further:

i) Subscriber acknowledges that Subscriber has read the educational materials on the landing page, and has been informed of Subscriber's right to cancel the investment up to 48-hours prior to a Target Deadline (i.e. the deadline to reach the "target amount" as set forth in the Offering Statement) or a rolling close; however, once the Subscription Agreement is accepted by the Company there is no cancelation right;

ii) Subscriber acknowledges that there may be promoters for this offering, and in the case that there are any communications from promoters, the promoter must clearly disclose in all communications the receipt of compensation, and that the promoter is engaged in promotional activities on behalf of the Issuer. A promoter may be any person who promotes the Company's offering for compensation, whether past or prospective, or who is a founder or an employee of an issuer that engages in promotional activities on behalf of the Issuer; and

iii) Subscriber acknowledges that Subscriber has been informed of the compensation that DealMaker Securities LLC and affiliates receives in connection with the sale of securities in this Regulation CF offering and the manner in which it is received.

(c) This Subscription may be accepted or rejected in whole or in part, at any time prior to a Closing Date (as hereinafter defined), by the Company at its sole discretion. In addition, the Company, at its sole discretion, may allocate to Subscriber only a portion of the number of Securities Subscriber has subscribed for. The Company will notify Subscriber whether this

subscription is accepted (whether in whole or in part) or rejected. If Subscriber's subscription is rejected, Subscriber's payment (or portion thereof if partially rejected) will be returned to Subscriber without interest and all of Subscriber's obligations with respect to such rejected amounts hereunder shall terminate.

(d) The Company may not sell more than $4,999,996.56 in this offering (the "***Oversubscription Offering***"), which includes a 3.0% Investor Processing Fee that will be charged to investors on each single investment in the Offering. The Company may accept subscriptions until April 30, 2027 (the "***Termination Date***"). Provided that subscriptions for $10,000 worth of Securities have been received by the Company (the "***Minimum Offering***"), which also includes a 3.0% Investor Processing Fee on each investment, the Company may elect at any time to close all or any portion of this offering, on various dates at or prior to the Termination Date (each a "***Closing Date***").

(e) In the event of rejection of this subscription in its entirety, or in the event the sale of the Securities (or any portion thereof) is not consummated for any reason, this Subscription Agreement shall have no force or effect.

2. Purchase Procedure.

(a) Payment. The purchase price for the Securities shall be paid simultaneously with the execution and delivery to the Company of the signature page of this Subscription Agreement, which signature and delivery may take place through digital online means. Subscriber shall deliver a signed copy of this Subscription Agreement, along with payment for the aggregate purchase price of the Securities in accordance with the online payment process established by the Intermediary.

(b) Escrow arrangements. Payment for the Securities shall be received by Enterprise Bank and Trust, TA (the "***Escrow Facilitator***") from the undersigned by transfer of immediately available funds or other means approved by the Company prior to the applicable Closing, in the amount as set forth in Appendix A hereto and otherwise in accordance with Intermediary's payment processing instructions. Upon such Closing, the Escrow Agent shall release such funds to the Company. The undersigned shall receive notice and evidence of the digital entry of the number of the Securities owned by undersigned reflected on the books and records of the Company and verified by DealMaker Shareholder Services (the "***Transfer Agent***"), which books and records shall bear a notation that the Securities were sold in reliance upon Regulation CF.

3. Representations and Warranties of the Company.

The Company represents and warrants to Subscriber that the following representations and warranties are true and complete in all material respects as of the date of each Closing Date, except as otherwise indicated. For purposes of this Agreement, an individual shall be deemed to have "knowledge" of a particular fact or other matter if such individual is actually aware of such fact. The Company will be deemed to have "knowledge" of a particular fact or other matter if one

of the Company's current officers has, or at any time had, actual knowledge of such fact or other matter.

(a) Organization and Standing. The Company is a corporation, duly incorporated, validly existing and in good standing under the laws of the State of Delaware. The Company has all requisite power and authority to own and operate its properties and assets, to execute and deliver this Subscription Agreement, and any other agreements or instruments required hereunder. The Company is duly qualified and is authorized to do business and is in good standing as a foreign corporation in all jurisdictions in which the nature of its activities and of its properties (both owned and leased) makes such qualification necessary, except for those jurisdictions in which failure to do so would not have a material adverse effect on the Company or its business.

(b) Eligibility of the Company to Make an Offering under Section 4(a)(6). The Company is eligible to make an offering under Section 4(a)(6) of the Securities Act and the rules promulgated thereunder by the SEC.

(c) Issuance of the Securities. The issuance, sale and delivery of the Securities in accordance with this Subscription Agreement has been duly authorized by all necessary corporate action on the part of the Company. The Securities, when so issued, sold and delivered against payment therefor in accordance with the provisions of this Subscription Agreement, will be duly and validly issued, fully paid and non-assessable.

(d) Authority for Agreement. The execution and delivery by the Company of this Subscription Agreement and the consummation of the transactions contemplated hereby (including the issuance, sale and delivery of the Securities) are within the Company's powers and have been duly authorized by all necessary corporate action on the part of the Company. Upon full execution hereof, this Subscription Agreement shall constitute a valid and binding agreement of the Company, enforceable against the Company in accordance with its terms, except (i) as limited by applicable bankruptcy, insolvency, reorganization, moratorium, and other laws of general application affecting enforcement of creditors' rights generally, (ii) as limited by laws relating to the availability of specific performance, injunctive relief, or other equitable remedies and (iii) with respect to provisions relating to indemnification and contribution, as limited by considerations of public policy and by federal or state securities laws.

(e) No filings. Assuming the accuracy of the Subscriber's representations and warranties set forth in Section 4 hereof, no order, license, consent, authorization or approval of, or exemption by, or action by or in respect of, or notice to, or filing or registration with, any governmental body, agency or official is required by or with respect to the Company in connection with the execution, delivery and performance by the Company of this Subscription Agreement except (i) for such filings as may be required under Section 4(a)(6) of the Securities Act or the rules promulgated thereunder or under any applicable state securities laws, (ii) for such other filings and approvals as have been made or obtained, or (iii) where the failure to obtain any such order, license, consent, authorization, approval or exemption or give any such notice or make any filing or

registration would not have a material adverse effect on the ability of the Company to perform its obligations hereunder.

(f) Financial statements. Complete copies of the Company's financial statements meeting the requirements of Rule 201 of Regulation Crowdfunding, as promulgated by the SEC under the Securities Act (the "***Financial Statements***") have been made available to the Subscriber and appear in the Form C and on the site of the Intermediary. The Financial Statements are based on the books and records of the Company and fairly present the financial condition of the Company as of the respective dates they were prepared and the results of the operations and cash flows of the Company for the periods indicated. The auditing firm, which has audited or reviewed the Financial Statements, is an independent accounting firm within the rules and regulations adopted by the SEC.

(g) Proceeds. The Company shall use the proceeds from the issuance and sale of the Securities as set forth in the Offering Materials.

(h) Litigation. Except as set forth in the Offering Statement, there is no pending action, suit, proceeding, arbitration, mediation, complaint, claim, charge or investigation before any court, arbitrator, mediator or governmental body, or to the Company's knowledge, currently threatened in writing (a) against the Company or (b) against any consultant, officer, manager, director or key employee of the Company arising out of his or her consulting, employment or board relationship with the Company or that could otherwise materially impact the Company.

4. Representations and Warranties of Subscriber. By executing this Subscription Agreement, Subscriber (and, if Subscriber is purchasing the Securities subscribed for hereby in a fiduciary capacity, the person or persons for whom Subscriber is so purchasing) represents and warrants, which representations and warranties are true and complete in all material respects as of the date of the Subscriber's respective Closing Date(s):

(a) Requisite Power and Authority. Such Subscriber has all necessary power and authority under all applicable provisions of law to execute and deliver this Subscription Agreement, the Operating Agreement and other agreements required hereunder and to carry out their provisions. All action on Subscriber's part required for the lawful execution and delivery of this Subscription Agreement and other agreements required hereunder have been or will be effectively taken prior to the Closing. Upon their execution and delivery, this Subscription Agreement and other agreements required hereunder will be valid and binding obligations of Subscriber, enforceable in accordance with their terms, except (a) as limited by applicable bankruptcy, insolvency, reorganization, moratorium or other laws of general application affecting enforcement of creditors' rights and (b) as limited by general principles of equity that restrict the availability of equitable remedies.

(b) Investment Representations. Subscriber understands that the Securities have not been registered under the Securities Act. Subscriber also understands that the Securities are being

offered and sold pursuant to an exemption from registration contained in the Act based in part upon Subscriber's representations contained in this Subscription Agreement.

(c) Illiquidity and Continued Economic Risk. Subscriber acknowledges and agrees that there is no ready public market for the Securities and that there is no guarantee that a market for their resale will ever exist. Subscriber must bear the economic risk of this investment indefinitely and the Company has no obligation to list the Securities on any market or take any steps (including registration under the Securities Act or the Securities Exchange Act of 1934, as amended) with respect to facilitating trading or resale of the Securities. Subscriber acknowledges that Subscriber is able to bear the economic risk of losing Subscriber's entire investment in the Securities. Subscriber also understands that an investment in the Company involves significant risks and has taken full cognizance of and understands all of the risk factors relating to the purchase of Securities.

(d) Resales. Subscriber agrees that during the one-year period beginning on the date on which it acquired Securities pursuant to this Subscription Agreement, it shall not transfer such Securities except:

(i) To the Company;

(ii) To an "accredited investor" within the meaning of Rule 501 of Regulation D under the Securities Act;

(iii) As part of an offering registered under the Securities Act with the SEC; or

(iv) To a member of the Subscriber's family or the equivalent, to a trust controlled by the Subscriber, to a trust created for the benefit of a member of the family of the Subscriber or equivalent, or in connection with the death or divorce of the Subscriber or other similar circumstance.

(e) Investment Limits. Subscriber represents that:

(i) Subscriber meets the definition of Accredited Investor under Rule 501 as set forth in Appendix A; or

(ii) Subscriber's net worth or annual income is less than $124,000, and that the amount it is investing pursuant to this Subscription Agreement, including investor fees if any, together with all other amounts invested in offerings under Section 4(a)(6) of the Securities Act within the previous 12 months, does not exceed the greater of (A) 5% of the greater of its annual income or net worth, or (B) $2,500; or

(iii) Both of Subscriber's net worth and annual income are more than $124,000, and that the amount it is investing pursuant to this Subscription Agreement, including investor fees if any, together with all other amounts invested in offerings under Section 4(a)(6)

of the Securities Act within the previous 12 months, does not exceed 10% of the greater of its annual income or net worth, and does not exceed $124,000.

Subscriber represents that to the extent it has any questions with respect to its status as an accredited investor, or the application of the investment limits, it has sought professional advice.

(f) Shareholder information. Within five days after receipt of a request from the Company, the Subscriber hereby agrees to provide such information with respect to its status as a shareholder (or potential shareholder) and to execute and deliver such documents as may reasonably be necessary to comply with any and all laws and regulations to which the Company is or may become subject. **Subscriber further agrees that in the event it transfers any Securities, it will require the transferee of such Securities to agree to provide such information to the Company as a condition of such transfer.**

(g) Company Information. Subscriber has read the Offering Statement. Subscriber understands that the Company is subject to all the risks that apply to early-stage companies, whether or not those risks are explicitly set out in the Form C. Subscriber has had an opportunity to discuss the Company's business, management and financial affairs with managers, officers and management of the Company and has had the opportunity to review the Company's operations and facilities. Subscriber has also had the opportunity to ask questions of and receive answers from the Company and its management regarding the terms and conditions of this investment. Subscriber acknowledges that except as set forth herein, no representations or warranties have been made to Subscriber, or to Subscriber's advisors or representative, by the Company or others with respect to the business or prospects of the Company or its financial condition.

(h) Valuation. The Subscriber acknowledges that the price of the Securities was set by the Company on the basis of the Company's internal valuation and no warranties are made as to value. The Subscriber further acknowledges that future offerings of Securities may be made at lower valuations, with the result that the Subscriber's investment will bear a lower valuation.

(i) Domicile. Subscriber maintains Subscriber's domicile (and is not a transient or temporary resident) at the address shown on the signature page.

(j) Foreign Investors. If Subscriber is not a United States person (as defined by Section 7701(a)(30) of the Internal Revenue Code of 1986, as amended), Subscriber hereby represents that it has satisfied itself as to the full observance of the laws of its jurisdiction in connection with any invitation to subscribe for the Securities or any use of this Subscription Agreement, including (i) the legal requirements within its jurisdiction for the purchase of the Securities, (ii) any foreign exchange restrictions applicable to such purchase, (iii) any governmental or other consents that may need to be obtained, and (iv) the income tax and other tax consequences, if any, that may be relevant to the purchase, holding, redemption, sale, or transfer of the Securities. Subscriber's subscription and payment for and continued beneficial

ownership of the Securities will not violate any applicable securities or other laws of the Subscriber's jurisdiction.

5. Voting Proxy. Subscriber shall appoint the Chief Executive Officer of the Company (the "***CEO***"), or his or her successor, as the Subscriber's true and lawful proxy and attorney, with the power to act alone and with full power of substitution, to, consistent with this instrument and on behalf of the Subscriber, (i) vote all Securities, (ii) give and receive notices and communications, (iii) execute any instrument or document that the CEO determines is necessary or appropriate in the exercise of its authority under this instrument, and (iv) take all actions necessary or appropriate in the judgment of the CEO for the accomplishment of the foregoing. The proxy and power granted by the Subscriber pursuant to this Section are coupled with an interest. Such proxy and power will be irrevocable. The proxy and power, so long as the Subscriber is an individual, will survive the death, incompetency and disability of the Subscriber and, so long as the Subscriber is an entity, will survive the merger or reorganization of the Subscriber or any other entity holding the Securities. However, the Proxy will terminate upon the closing of a firm commitment underwritten public offering pursuant to an effective registration statement under the Securities Act of 1933 covering the offer and sale of Common Stock or the effectiveness of a registration statement under the Securities Exchange Act of 1934 covering the Common Stock.

6. Indemnity. The representations, warranties and covenants made by the Subscriber herein shall survive the closing of this Agreement. The Subscriber agrees to indemnify and hold harmless the Company and its respective officers, directors and affiliates, and each other person, if any, who controls the Company within the meaning of Section 15 of the Securities Act against any and all loss, liability, claim, damage and expense whatsoever (including, but not limited to, any and all reasonable attorneys' fees, including attorneys' fees on appeal) and expenses reasonably incurred in investigating, preparing or defending against any false representation or warranty or breach of failure by the Subscriber to comply with any covenant or agreement made by the Subscriber herein or in any other document furnished by the Subscriber to any of the foregoing in connection with this transaction.

7. Governing Law; Jurisdiction. This Subscription Agreement shall be governed and construed in accordance with the laws of the State of New York.

EACH OF THE SUBSCRIBER AND THE COMPANY CONSENTS TO THE JURISDICTION OF THE COURT OF CHANCERY IN THE STATE OF DELAWARE AND NO OTHER PLACE AND IRREVOCABLY AGREES THAT ALL ACTIONS OR PROCEEDINGS RELATING TO THIS SUBSCRIPTION AGREEMENT NOT ARISING UNDER THE SECURITIES ACT OR EXCHANGE ACT MAY BE LITIGATED IN SUCH COURTS. HOWEVER FOR ACTIONS OR PROCEEDINGS RELATING TO THIS SUBSCRIPTION AGREEMENT AND ARISING OUT OF THE SECURITIES ACT OR THE EXCHANGE ACT, EACH OF THE SUBSCRIBER AND THE COMPANY CONSENTS TO THE JURISDICTION OF THE FEDERAL COURTS OF THE UNITED STATES AND NO OTHER PLACE AND IRREVOCABLY AGREES THAT ALL

SUCH ACTIONS OR PROCEEDINGS MAY BE LITIGATED IN SUCH COURTS. EACH OF SUBSCRIBER AND THE COMPANY ACCEPTS FOR ITSELF AND HIMSELF AND IN CONNECTION WITH ITS AND HIS RESPECTIVE PROPERTIES, GENERALLY AND UNCONDITIONALLY, THE EXCLUSIVE JURISDICTION OF THE AFORESAID COURTS AND WAIVES ANY DEFENSE OF FORUM NON CONVENIENS, AND IRREVOCABLY AGREES TO BE BOUND BY ANY JUDGMENT RENDERED THEREBY IN CONNECTION WITH THIS SUBSCRIPTION AGREEMENT. SUBSCRIBER IRREVOCABLY CONSENTS TO SERVICE OF PROCESS OUT OF ANY OF THE AFOREMENTIONED COURTS AND AT THE ADDRESS PROVIDED TO THE COMPANY VIA THE ONLINE ACCEPTANCE PROCESS. SIMILARLY, THE COMPANY IRREVOCABLY CONSENTS TO THE SERVICE OF PROCESS OUT OF ANY OF THE AFOREMENTIONED COURTS IN THE MANNER AND AT THE ADDRESS SPECIFIED IN SECTION 8 OF THIS SUBSCRIPTION AGREEMENT.

EACH OF THE PARTIES HERETO HEREBY IRREVOCABLY WAIVES ALL RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM (WHETHER BASED IN CONTRACT, TORT BUT NOT INCLUDING CLAIMS UNDER THE FEDERAL SECURITIES LAWS) ARISING OUT OF OR RELATING TO THIS SUBSCRIPTION AGREEMENT OR THE ACTIONS OF EITHER PARTY IN THE NEGOTIATION, ADMINISTRATION, PERFORMANCE AND ENFORCEMENT THEREOF. EACH OF THE PARTIES HERETO ALSO WAIVES ANY BOND OR SURETY OR SECURITY UPON SUCH BOND WHICH MIGHT, BUT FOR THIS WAIVER, BE REQUIRED OF SUCH PARTY. THIS WAIVER IS IRREVOCABLE, MEANING THAT IT MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND THIS WAIVER SHALL APPLY TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, SUPPLEMENTS OR MODIFICATIONS TO THIS SUBSCRIPTION AGREEMENT. IN THE EVENT OF LITIGATION, THIS SUBSCRIPTION AGREEMENT MAY BE FILED AS A WRITTEN CONSENT TO A TRIAL BY THE COURT. BY AGREEING TO THIS WAIVER, THE SUBSCRIBER IS NOT DEEMED TO WAIVE THE COMPANY'S COMPLIANCE WITH THE FEDERAL SECURITIES LAWS AND THE RULES AND REGULATIONS PROMULGATED THEREUNDER.

8. Notices. Notice, requests, demands and other communications relating to this Subscription Agreement and the transactions contemplated herein shall be in writing and shall be deemed to have been duly given if and when (a) delivered personally, on the date of such delivery; or (b) mailed by registered or certified mail, postage prepaid, return receipt requested, in the third day after the posting thereof; or (c) emailed, telecopied or cabled, on the date of such delivery to the address of the respective parties as follows:

If to the Company, to:

AtomBeam Technologies Inc.
1036 Country Club Dr, Suite 200
Moraga, CA 94556

If to a Subscriber, to Subscriber's address provided to the Company via the Online Acceptance process or to such other address as may be specified by written notice from time to time by the party entitled to receive such notice. Any notices, requests, demands or other communications by telecopy or cable shall be confirmed by letter given in accordance with (a) or (b) above.

9. Electronic Delivery. The Subscriber hereby consents and agrees that, to the fullest extent permitted by applicable law, including those required under federal securities laws, the Company may deliver all documents, notices, and other materials, including but not limited to those required to be delivered under federal securities laws, by electronic mail to the email address provided by the Subscriber. This consent shall remain in effect unless and until revoked in writing by the Subscriber and delivered to the Company in accordance with the notice provisions of this Subscription Agreement. The Subscriber acknowledges that it is their responsibility to ensure that the Company has a current and valid email address on file and that they have access to the necessary hardware and software to receive, view, and retain such electronic communications.

10. Miscellaneous.

(a) All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine, neuter, singular or plural, as the identity of the person or persons or entity or entities may require.

(b) This Subscription Agreement is not transferable or assignable by Subscriber.

(c) The representations, warranties and agreements contained herein shall be deemed to be made by and be binding upon Subscriber and its heirs, executors, administrators and successors and shall inure to the benefit of the Company and its successors and assigns.

(d) None of the provisions of this Subscription Agreement may be waived, changed or terminated orally or otherwise, except as specifically set forth herein or except by a writing signed by the Company and Subscriber.

(e) In the event any part of this Subscription Agreement is found to be void or unenforceable, the remaining provisions are intended to be separable and binding with the same effect as if the void or unenforceable part were never the subject of agreement.

(f) The invalidity, illegality or unenforceability of one or more of the provisions of this Subscription Agreement in any jurisdiction shall not affect the validity, legality or enforceability of the remainder of this Subscription Agreement in such jurisdiction or the validity, legality or enforceability of this Subscription Agreement, including any such provision, in any other jurisdiction, it being intended that all rights and obligations of the parties hereunder shall be enforceable to the fullest extent permitted by law.

(g) This Subscription Agreement supersedes all prior discussions and agreements between the parties with respect to the subject matter hereof and contains the sole and entire agreement between the parties hereto with respect to the subject matter hereof.

(h) The terms and provisions of this Subscription Agreement are intended solely for the benefit of each party hereto and their respective successors and assigns, and it is not the intention of the parties to confer, and no provision hereof shall confer, third-party beneficiary rights upon any other person.

(i) The terms and provisions of this Subscription Agreement, specifically Sections 4(f), 5, and 6 of this Subscription Agreement, shall be binding upon Subscriber and its transferees, heirs, successors and assigns (collectively, "***Transferees***"); provided that for any such transfer to be deemed effective, the Transferee shall have executed and delivered to the Company in advance an instrument in a form acceptable to the Company in its sole discretion, pursuant to which the proposed Transferee shall acknowledge, agree, and be bound by the representations and warranties of Subscriber, and the terms of this Subscription Agreement.

(j) The headings used in this Subscription Agreement have been inserted for convenience of reference only and do not define or limit the provisions hereof.

(k) This Subscription Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

(l) If any recapitalization or other transaction affecting the stock of the Company is effected, then any new, substituted or additional securities or other property which is distributed with respect to the Securities shall be immediately subject to this Subscription Agreement, to the same extent that the Securities, immediately prior thereto, shall have been covered by this Subscription Agreement.

(m) No failure or delay by any party in exercising any right, power or privilege under this Subscription Agreement shall operate as a waiver thereof nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right, power or privilege. The rights and remedies herein provided shall be cumulative and not exclusive of any rights or remedies provided by law.

11. Subscription Procedure. Each Subscriber, by providing his or her information, including name, address and subscription amount, and clicking "accept" and/or checking the appropriate box on the platform of the Intermediary ("***Online Acceptance***"), confirms such Subscriber's information and his or her investment through the platform and confirms such Subscriber's electronic signature to this Subscription Agreement. Each party hereto agrees that (a) Subscriber's electronic signature as provided through Online Acceptance is the legal equivalent of his or her manual signature on this Subscription Agreement and constitutes execution and delivery of this Subscription Agreement by Subscriber, (b) the Company's acceptance of

Subscriber's subscription through the platform and its electronic signature hereto is the legal equivalent of its manual signature on this Subscription Agreement and constitutes execution and delivery of this Subscription Agreement by the Company and (c) each party's execution and delivery of this Subscription Agreement as provided in this Section 11 establishes such party's acceptance of the terms and conditions of this Subscription Agreement.

Atombeam Technologies, Inc.

SUBSCRIPTION AGREEMENT SIGNATURE PAGE

The undersigned, desiring to purchase Common Stock of Atombeam Technologies, Inc. by executing this signature page, hereby executes, adopts and agrees to all terms, conditions and representations of the Subscription Agreement.

The Securities being subscribed for will be owned by, and should be recorded on the Corporation's books as follows:

Full legal name of Subscriber (including middle name(s), for individuals):

(Name of Subscriber)

By:
(Authorized Signature)

(Official Capacity or Title, if the Subscriber is not an individual)

(Name of individual whose signature appears above if different than the name of the Subscriber printed above.)

(Subscriber's Residential Address, including Province/State and Postal/Zip Code)

Taxpayer Identification Number

(Telephone Number)

(Offline Investor)
(E-Mail Address)

Number of securities: **Common Stock**
Aggregate Subscription Price: **$0.00 USD**

TYPE OF OWNERSHIP:

If the Subscriber is individual:

☐ Individual

☐ Joint Tenant

☐ Tenants in Common

☐ Community Property

If interests are to be jointly held:

Name of the Joint Subscriber:

Social Security Number of the Joint Subscriber:

If the Subscriber is not an individual:

Check this box if the securities will be held in a custodial account: ☐

Type of account:

EIN of account:

Address of account provider:

ACCEPTANCE

The Corporation hereby accepts the subscription as set forth above on the terms and conditions contained in this Subscription Agreement.

Dated as of

Atombeam Technologies, Inc.

By:

Authorized Signing Officer

APPENDIX A

An accredited investor, as defined in Rule 501(a) of the Securities Act of 1933, as amended, includes the following categories of investor:

(1) Any bank as defined in section 3(a)(2) of the Act, or any savings and loan association or other institution as defined in section 3(a)(5)(A) of the Act whether acting in its individual or fiduciary capacity; any broker or dealer registered pursuant to section 15 of the Securities Exchange Act of 1934; any investment adviser registered pursuant to section 203 of the Investment Advisers Act of 1940 or registered pursuant to the laws of a state; any investment adviser relying on the exemption from registering with the Commission under section 203(l) or (m) of the Investment Advisers Act of 1940; any insurance company as defined in section 2(a)(13) of the Act; any investment company registered under the Investment Company Act of 1940 or a business development company as defined in section 2(a)(48) of that Act; any Small Business Investment Company licensed by the U.S. Small Business Administration under section 301(c) or (d) of the Small Business Investment Act of 1958; any Rural Business Investment Company as defined in section 384A of the Consolidated Farm and Rural Development Act; any plan established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions, for the benefit of its employees, if such plan has total assets in excess of $5,000,000; any employee benefit plan within the meaning of the Employee Retirement Income Security Act of 1974 if the investment decision is made by a plan fiduciary, as defined in section 3(21) of such act, which is either a bank, savings and loan association, insurance company, or registered investment adviser, or if the employee benefit plan has total assets in excess of $5,000,000 or, if a self-directed plan, with investment decisions made solely by persons that are accredited investors;

(2) Any private business development company as defined in section 202(a)(22) of the Investment Advisers Act of 1940;

(3) Any organization described in section 501(c)(3) of the Internal Revenue Code, corporation, Massachusetts or similar business trust, or partnership, or limited liability company, not formed for the specific purpose of acquiring the securities offered, with total assets in excess of $5,000,000;

(4) Any director, executive officer, or general partner of the issuer of the securities being offered or sold, or any director, executive officer, or general partner of a general partner of that issuer;

(5) Any natural person whose individual net worth, or joint net worth with that person's spouse or spousal equivalent, exceeds $1,000,000.

(i) Except as provided in paragraph (5)(ii) of this section, for purposes of calculating net worth under this paragraph (5):

(A) The person's primary residence shall not be included as an asset;

(B) Indebtedness that is secured by the person's primary residence, up to the estimated fair market value of the primary residence at the time of the sale of securities, shall not be included as a liability (except that if the amount of such indebtedness outstanding at the time of sale of securities exceeds the amount outstanding 60 days before such time, other than as a result of the acquisition of the primary residence, the amount of such excess shall be included as a liability); and

(C) Indebtedness that is secured by the person's primary residence in excess of the estimated fair market value of the primary residence at the time of the sale of securities shall be included as a liability;

(ii) Paragraph (5)(i) of this section will not apply to any calculation of a person's net worth made in connection with a purchase of securities in accordance with a right to purchase such securities, provided that:

(A) Such right was held by the person on July 20, 2010;

(B) The person qualified as an accredited investor on the basis of net worth at the time the person acquired such right; and

(C) The person held securities of the same issuer, other than such right, on July 20, 2010.

(6) Any natural person who had an individual income in excess of $200,000 in each of the two most recent years or joint income with that person's spouse or spousal equivalent in excess of $300,000 in each of those years and has a reasonable expectation of reaching the same income level in the current year;

(7) Any trust, with total assets in excess of $5,000,000, not formed for the specific purpose of acquiring the securities offered, whose purchase is directed by a sophisticated person as described in §230.506(b)(2)(ii); and

(8) Any entity in which all of the equity owners are accredited investors;

(9) Any entity, of a type of not listed in paragraphs (1), (2), (3), (7), or (8), not formed for the specific purpose of acquiring the securities offered, owning investments in excess of $5,000,000;

(10) Any natural person holding in good standing one or more professional certifications or designations or credentials from an accredited educational institution that the Commission has designated as qualifying an individual for accredited investor status.

(11) Any natural person who is a “knowledgeable employee,” as defined in rule 3c-5(a)(4) under the Investment Company Act of 1940 (17 CFR 270.3c-5(a)(4)), of the issuer of the securities being offered or sold where the issuer would be an investment company, as defined in section 3 of such act, but for the exclusion provided by either section 3(c)(1) or section 3(c)(7) of such act;

(12) Any “family office,” as defined in rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940 (17 CFR 275.202(a)(11)(G)-1):

(i) With assets under management in excess of $5,000,000,

(ii) That is not formed for the specific purpose of acquiring the securities offered, and

(iii) Whose prospective investment is directed by a person who has such knowledge and experience in financial and business matters that such family office is capable of evaluating the merits and risks of the prospective investment; and

(13) Any “family client,” as defined in rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940 (17 CFR 275.202(a)(11)(G)-1)), of a family office meeting the requirements in paragraph (12) of this section and whose prospective investment in the issuer is directed by such family office pursuant to paragraph (12)(iii).

CANADIAN ACCREDITED INVESTOR CERTIFICATE

TO: Atombeam Technologies, Inc. (the "**Corporation**")

The Investor hereby represents, warrants and certifies to the Corporation that the undersigned is an “Accredited Investor” as defined in Section 1.1 of National Instrument 45-106. The Investor has indicated below the criteria which the Investor satisfies in order to qualify as an “Accredited Investor”.

The Investor understands that the Corporation and its counsel are relying upon this information in determining to sell securities to the undersigned in a manner exempt from the prospectus and registration requirements of applicable securities laws.

The categories listed herein contain certain specifically defined terms. If you are unsure as to the meanings of those terms, or are unsure as to the applicability of any category below, please contact your legal advisor before completing this certificate.

In connection with the purchase by the undersigned Subscriber of the Purchased Common Stock, the Subscriber hereby represents, warrants, covenants and certifies to the Corporation (and acknowledges that the Corporation and its counsel are relying thereon) that:

a. the Subscriber is, and at the Closing Time, will be, an “accredited investor” within the meaning of NI 45-106 or Section 73.3 of the Securities Act (Ontario), as applicable, on the basis that the undersigned fits within one of the categories of an “accredited investor” reproduced below beside which the undersigned has indicated the undersigned belongs to such category;

b. the Subscriber was not created or is not used, solely to purchase or hold securities as an accredited investor as described in paragraph (m) below; and

c. upon execution of this Schedule B by the Subscriber, including, if applicable, Appendix 1 to this Schedule B, this Schedule B shall be incorporated into and form a part of the Subscription Agreement.

(PLEASE CHECK THE BOX OF THE APPLICABLE CATEGORY OF ACCREDITED INVESTOR)

☐	(a)	a Canadian financial institution, or a Schedule III bank;
☐	(b)	the Business Development Bank of Canada incorporated under the Business Development Bank of Canada Act (Canada);
☐	(c)	a subsidiary of any Person referred to in paragraphs (a) or (b), if the Person owns all of the voting securities of the subsidiary, except the voting securities required by law to be owned by directors of that subsidiary;
	(d)	a Person registered under the securities legislation of a jurisdiction of Canada as an adviser or dealer, other than a Person registered solely as a limited market dealer under one or both of the Securities Act (Ontario) or the Securities Act (Newfoundland and Labrador);
☐	(e)	an individual registered under the securities legislation of a jurisdiction of Canada as a representative of a Person referred to in paragraph (d);
☐	(e.1)	an individual formerly registered under the securities legislation of a jurisdiction of Canada, other than an individual formerly registered solely as a representative of a limited market dealer under one or both of the Securities Act (Ontario) or the Securities Act (Newfoundland and Labrador);
☐	(f)	the Government of Canada or a jurisdiction of Canada, or any crown corporation, agency or wholly owned entity of the Government of Canada or a jurisdiction of Canada;
☐	(g)	a municipality, public board or commission in Canada and a metropolitan community, school board, the Comité de gestion de la taxe scolaire de l’île de Montréal or an intermunicipal management board in Québec;
☐	(h)	any national, federal, state, provincial, territorial or municipal government of or in any foreign jurisdiction, or any agency of that government;
☐	(i)	a pension fund that is regulated by either the Office of the Superintendent of Financial Institutions (Canada) or a pension commission or similar regulatory authority of a jurisdiction of Canada;

☐ (j) an individual who, either alone or with a spouse, beneficially owns financial assets having an aggregate realizable value that before taxes, but net of any related liabilities, exceeds CAD$1,000,000;

☐ (j.1) an individual who beneficially owns financial assets having an aggregate realizable value that, before taxes but net of any related liabilities, exceeds CAD$5,000,000;

(k.1) an individual whose net income before taxes exceeded CAD$200,000 in each of the two most recent calendar years or whose net income before taxes combined with that of a spouse exceeded CAD$300,000 in each of the two most recent calendar years and who, in either case, reasonably expects to exceed that net income level in the current calendar year;

(k.2) Net income before taxes combined with your spouse's was more than CAD $300,000 in each of the 2 most recent calendar years, and their combined net income before taxes is expected to be more than CAD $300,000 in the current calendar year

☐ (l) an individual who, either alone or with a spouse, has net assets of at least CAD$5,000,000;

☐ (m) a Person, other than an individual or investment fund, that has net assets of at least CAD$5,000,000 as shown on its most recently prepared financial statements and that has not been created or used solely to purchase or hold securities as an accredited investor;

☐ (n) an investment fund that distributes or has distributed its securities only to (i) a Person that is or was an accredited investor at the time of the distribution, (ii) a Person that acquires or acquired securities in the circumstances referred to in sections 2.10 (Minimum amount investment) and 2.19 (Additional investment in investment funds) of NI 45-106, or (iii) a Person described in paragraph (i) or (ii) that acquires or acquired securities under section 2.18 (Investment fund reinvestment) of NI 45-106;

☐ (o) an investment fund that distributes or has distributed securities under a prospectus in a jurisdiction of Canada for which the regulator or, in Québec, the securities regulatory authority, has issued a receipt;

☐ (p) a trust company or trust corporation registered or authorized to carry on business under the Trust and Loan Companies Act (Canada) or under comparable legislation in a jurisdiction of Canada or a foreign jurisdiction, acting on behalf of a fully managed account managed by the trust company or trust corporation, as the case may be;

(q) a Person acting on behalf of a fully managed account managed by that Person, if that Person (i) is registered or authorized to carry on business as an adviser or the equivalent under the securities legislation of a jurisdiction of Canada or a foreign jurisdiction, and (ii) in Ontario, is purchasing a security that is not a security of an investment fund;

☐ (r) a registered charity under the Income Tax Act (Canada) that, in regard to the trade, has obtained advice from an eligibility adviser or an adviser registered under the securities legislation of the jurisdiction of the registered charity to give advice on the securities being traded;

☐ (s) an entity organized in a foreign jurisdiction that is analogous to any of the entities referred to in paragraphs (a) to (d) or paragraph (i) in form and function;

☐ (t) a Person in respect of which all of the owners of interests, direct, indirect or beneficial, except the voting securities required by law to be owned by directors, are Persons that are accredited investors;

☐ (u) an investment fund that is advised by a Person registered as an adviser or a Person that is exempt from registration as an adviser;

(v) a Person that is recognized or designated by the securities regulatory authority or, except in Ontario and Québec, the regulator as (i) an accredited investor, or (ii) an exempt purchaser in Alberta or Ontario; or

☐ (w) a trust established by an accredited investor for the benefit of the accredited investor’s family members of which a majority of the trustees are accredited investors and all of the beneficiaries are the accredited investor’s spouse, a former spouse of the accredited investor or a parent, grandparent, brother, sister, child or grandchild of that accredited investor, of that accredited investor’s spouse or of that accredited investor’s former spouse.

(x) in Ontario, such other persons or companies as may be prescribed by the regulations under the Securities Act (Ontario).

The statements made in this Form are true and accurate as of the date hereof.

DATED:

INVESTOR: (Print Full Name of Entity or Individual)

By:

(Signature)

Name:

(If signing on behalf of entity)

Title:

(If signing on behalf of entity)

Definitions for Accredited Investor Certificate

As used in the Accredited Investor Certificate, the following terms have the meanings set out below:

a. "**Canadian financial institution**" means (i) an association governed by the *Cooperative Credit Associations Act* (Canada) or a central cooperative credit society for which an order has been made under section 473(1) of that Act, or (ii) a bank, loan corporation, trust company, trust corporation, insurance company, treasury branch, credit union, caisse populaire, financial services cooperative, or league that, in each case, is authorized by an enactment of Canada or a jurisdiction of Canada to carry on business in Canada or a jurisdiction of Canada;
b. "**entity**" means a company, syndicate, partnership, trust or unincorporated organization;
c. "**financial assets**" means cash, securities, or any a contract of insurance, a deposit or an evidence of a deposit that is not a security for the purposes of securities legislation;
d. "**fully managed account**" means an account of a client for which a Person makes the investment decisions if that Person has full discretion to trade in securities for the account without requiring the client's express consent to a transaction;
e. "**investment fund**" means a mutual fund or a non-redeemable investment fund, and, for greater certainty in Ontario, includes an employee venture capital corporation that does not have a restricted constitution, and is registered under Part 2 of the *Employee Investment Act* (British Columbia), R.S.B.C. 1996 c. 112, and whose business objective is making multiple investments and a venture capital corporation registered under Part 1 of the *Small Business Venture Capital Act* (British Columbia), R.S.B.C. 1996 c. 429 whose business objective is making multiple investments;
f. "**mutual fund**" means an issuer whose primary purpose is to invest money provided by its security holders and whose securities entitle the holder to receive on demand, or within a specified period after demand, an amount computed by reference to the value of a proportionate interest in the whole or in part of the net assets, including a separate fund or trust account, of the issuer;
g. "**non-redeemable investment fund**" means an issuer,
    A. whose primary purpose is to invest money provided by its securityholders,
    B. that does not invest,
        i. for the purpose of exercising or seeking to exercise control of an issuer, other than an issuer that is a mutual fund or a non-redeemable investment fund, or
        ii. for the purpose of being actively involved in the management of any issuer in which it invests, other than an issuer that is a mutual fund or a non-redeemable investment fund, and
    C. that is not a mutual fund;
h. "**related liabilities**" means liabilities incurred or assumed for the purpose of financing the acquisition or ownership of financial assets and liabilities that are secured by financial assets;
i. "**Schedule III bank**" means an authorized foreign bank named in Schedule III of the Bank Act (Canada);
j. "**spouse**" means an individual who (i) is married to another individual and is not living separate and apart within the meaning of the Divorce Act (Canada), from the other individual, (ii) is living with another individual in a marriage-like relationship, including a marriage-like relationship between individuals of the same gender, or (iii) in Alberta, is an individual referred to in paragraph (i) or (ii), or is an adult interdependent partner within the meaning of the Adult Interdependent Relationships Act (Alberta); and
k. "**subsidiary**" means an issuer that is controlled directly or indirectly by another issuer and includes a subsidiary of that subsidiary.

In NI 45-106 a Person or company is an affiliate of another Person or company if one of them is a subsidiary of the other, or if each of them is controlled by the same Person.

In NI 45-106 a Person (first Person) is considered to control another Person (second Person) if (a) the first Person, directly or indirectly, beneficially owns or exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation, (b) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or (c) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

RISK ACKNOWLEDGEMENT FORM (FORM 45-106F9)

Form for Individual Accredited Investors

WARNING! This investment is risky. Do not invest unless you can afford to lose all the money you pay for this investment.

Section 1 – TO BE COMPLETED BY THE ISSUER OR SELLING SECURITY HOLDER	
1. About your investment	
Type of Securities: Common Stock	Issuer: Atombeam Technologies, Inc. (the "Issuer")
Purchased from: The Issuer	
Sections 2 to 4 – TO BE COMPLETED BY THE PURCHASER	
2. Risk acknowledgement	
This investment is risky. Initial that you understand that:	**Your Initials**
Risk of loss – You could lose your entire investment of $	
Liquidity risk – You may not be able to sell your investment quickly – or at all.	
Lack of information – You may receive little or no information about your investment.	
Lack of advice – You will not receive advice from the salesperson about whether this investment is suitable for you unless the salesperson is registered. The salesperson is the person who meets with, or provides information to, you about making this investment. To check whether the salesperson is registered, go to www.aretheyregistered.ca.	
3. Accredited investor status	
You must meet at least one of the following criteria to be able to make this investment. Initial the statement that applies to you. (You may initial more than one statement.) The person identified in section 6 is responsible for ensuring that you meet the definition of accredited investor. That person, or the salesperson identified in section 5, can help you if you have questions about whether you meet these criteria.	**Your Initials**
• Your net income before taxes was more than CAD$200,000 in each of the 2 most recent calendar years, and you expect it to be more than CAD$200,000 in the current calendar year. (You can find your net income before taxes on your personal income tax return.)	
• Your net income before taxes combined with your spouse's was more than $300,000 in each of the 2 most recent calendar years, and you expect your combined net income before taxes to be more than CAD$300,000 in the current calendar year.	
• Either alone or with your spouse, you own more than CAD$1 million in cash and securities, after subtracting any debt related to the cash and securities.	
• Either alone or with your spouse, you have net assets worth more than CAD$5 million. (Your net assets are your total assets (including real estate) minus your total debt.)	
4. Your name and signature	
By signing this form, you confirm that you have read this form and you understand the risks of making this investment as identified in this form.	
First and Last Name (please print):	
Signature:	
Date:	
Section 5 – TO BE COMPLETED BY THE SALESPERSON	
5. Salesperson information	
First and Last Name of Salesperson (please print):	
Telephone:	Email:
Name of Firm (if registered):	

Section 6 – TO BE COMPLETED BY THE ISSUER OR SELLING SECURITY HOLDER

6. For more information about this investment

For more information about this investment / the Issuer:

Company Name: **Atombeam Technologies, Inc.**
Address: , , ,
Contact:
Email:
Telephone:

For more information about prospectus exemptions, contact your local securities regulator. You can find contact information at www.securities-administrators.ca.

U.S. INVESTOR QUESTIONNAIRE

EITHER (i) The undersigned is an accredited investor (as that term is defined in Regulation D under the Securities Act because the undersigned meets the criteria set forth in the following paragraph(s) of the U.S Investor Questionnaire attached hereto): ☐

OR (ii) The aggregate subscription price of 0.00 USD (together with any previous investments in the Securities pursuant to this offering) does not exceed the Investor's limit of 0.00 in this offering, not the Investor's total limit for investment in offerings under rule Section 4(a)(6) of the Securities Act of 1933, as amended, being Regulation CF in the last 12 months.

Aggregate subscription price invested in this offering: 0.00 USD

The Investor either has ☐ or has not ☐ invested in offerings under Section 4(a)(6) of the Securities Act of 1933, as amended, being Regulation CF in the last 12 months prior to this offering. If yes, the total amount the Investor has invested in offerings under Section 4(a)(6) of the Securities Act of 1933, as amended, being Regulation CF in the last 12 months prior to this offering is: USD

The Investor's investment limit for this offering is: 0.00USD

The Investor's investment limit for all offerings under Section 4(a)(6) of the Securities Act of 1933, as amended, being Regulation CF in the last 12 months, including this offering is: 0.00USD

The Investor's net worth (if not an accredited investor): USD

The Investor's income (if not an accredited investor): USD

If selected (i) above, the Investor hereby represents and warrants that that the Investor is an Accredited Investor, as defined by Rule 501 of Regulation D under the Securities Act of 1933, and Investor meets at least one (1) of the following criteria (initial all that apply) or that Investor is an unaccredited investor and meets none of the following criteria (initial as applicable):

☐ A bank, as defined in Section 3(a)(2) of the U.S. Securities Act;
a savings and loan association or other institution as defined in Section 3(a)(5)(A) of the U.S. Securities Act, whether acting in its individual or fiduciary capacity;
a broker or dealer registered pursuant to Section 15 of the United States Securities Exchange Act of 1934; An insurance company as defined in Section 2(a)(13) of the U.S. Securities Act; An investment company registered under the United States Investment Company Act of 1940; or A business development company as defined in Section 2(a)(48) of that Act; a Small Business Investment Company licensed by the U.S. Small Business Administration under Section 301 (c) or (d) of the United States Small Business Investment Act of 1958;A plan established and maintained by a state, its political subdivisions or any agency or instrumentality of a state or its political subdivisions, for the benefit of its employees, if such plan has total assets in excess of US$5,000,000; or an employee benefit plan within the meaning of the United States Employee Retirement Income Security Act of 1974, as amended, in which the investment decision is made by a plan fiduciary, as defined in Section 3(21) of such Act, which is either a bank, savings and loan association, insurance company or registered investment adviser, or an employee benefit plan with total assets in excess of U.S. $5,000,000 or, if a self directed plan, with investment decisions made solely by persons that are Accredited Investors;

☐ A private business development company as defined in Section 202(a)(22) of the Investment Advisers Act of 1940;

☐ The Investor is either (i) a corporation, (ii) an organization described in Section 501(c)(3) of the Internal Revenue Code, (iii) a trust, or (iv) a partnership, in each case not formed for the specific purpose of acquiring the securities offered, and in each case with total assets in excess of US$5,000,000;

☐ a director, executive officer or general partner of the issuer of the securities being offered or sold, or any director, executive officer, or general partner of a general partner of that issuer;

☐ The Investor is a natural person (individual) whose own net worth, taken together with the net worth of the Investor’s spouse or spousal equivalent, exceeds US$1,000,000, excluding equity in the Investor’s principal residence unless the net effect of his or her mortgage results in negative equity, the Investor should include any negative effects in calculating his or her net worth;

☐ The Investor is a natural person (individual) who had an individual income in excess of US$200,000 (or joint income with the Investor spouse or spousal equivalent in excess of

US$300,000) in each of the two previous years and who reasonably expects a gross income of the same this year;

☐ A trust, with total assets in excess of US$5,000,000, not formed for the specific purpose of acquiring the securities offered, whose purchase is directed by a sophisticated person as described in Rule 506(b)(2)(ii) of the U.S. Securities Act;

☐ The Investor is an entity as to which all the equity owners are Accredited Investors. If this paragraph is initialed, the Investor represents and warrants that the Investor has verified all such equity owners' status as an Accredited Investor.

☐ a natural person who holds one of the following licenses in good standing: General Securities Representative license (Series 7), the Private Securities Offerings Representative license (Series 82), or the Investment Adviser Representative license (Series 65);

☐ An investment adviser registered pursuant to Section 203 of the Investment Advisers Act of 1940 or registered pursuant to the laws of a state; or

☐ An investment adviser relying on the exemption from registering with tthe SEC under Section 203(l) or (m) of the Investment Advisers Act of 1940; or

☐ A rural business investment company as defined in Section 384A of the Consolidated Farm and Rural Development Act;

☐ An entity, of a type not listed herein, not formed for the specific purpose of acquiring the securities offered, owning investments in excess of $5,000,000;

☐ A "family office," as defined in Rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940 (17 CFR 275.202(a)(11)(G)-1):
(i) With assets under management in excess of $5,000,000,
(ii) That is not formed for the specific purpose of acquiring the securities offered, and
(iii) Whose prospective investment is directed by a person who has such knowledge and experience in financial and business matters that such family office is capable of evaluating the merits and risks of the prospective investment;

☐ A "family client," as defined in rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940 (17 CFR 275.202(a)(11)(G)-1)), of a family office meeting the requirements in category 23 above and whose prospective investment in the issuer is directed by such family office as referenced above;

☐ A natural person who is a "knowledgeable employee," as defined in rule 3c-5(a)(4) under the Investment Company Act of 1940 (17 CFR 270.3c-5(a)(4)), of the issuer of the securities being offered or sold where the issuer would be an investment company, as defined in Section 3 of such Act, but for the exclusion provided by either Section 3(c)(1) or Section 3(c)(7) of such Act;

☐ A corporation, Massachusetts or similar business trust, limited liability company or partnership, not formed for the specific purpose of acquiring the securities, with total assets of more than US$5 million; or

☐ The Investor is not an Accredited Investor and does not meet any of the above criteria.

DATED:

INVESTOR:

(Print Full Name of Entity or Individual)

By:

(Signature)

Name:

(If signing on behalf of entity)

Title:

(If signing on behalf of entity)

INTERNATIONAL INVESTOR CERTIFICATE

FOR SUBSCRIBERS RESIDENT OUTSIDE OF CANADA AND THE UNITED STATES

TO: Atombeam Technologies, Inc. (the "**Corporation**")

The undersigned (the **"Subscriber"**) represents covenants and certifies to the Corporation that:

i. the Subscriber (and if the Subscriber is acting as agent for a disclosed principal, such disclosed principal) is not resident in Canada or the United States or subject to applicable securities laws of Canada or the United States;

ii. the issuance of the securities in the capital of the Corporation under this agreement (the "**Securities**") by the Corporation to the Subscriber (or its disclosed principal, if any) may be effected by the Corporation without the necessity of the filing of any document with or obtaining any approval from or effecting any registration with any governmental entity or similar regulatory authority having jurisdiction over the Subscriber (or its disclosed principal, if any);

iii. the Subscriber is knowledgeable of, or has been independently advised as to, the applicable securities laws of the jurisdiction which would apply to this subscription, if there are any;

iv. the issuance of the Securities to the Subscriber (and if the Subscriber is acting as agent for a disclosed principal, such disclosed principal) complies with the requirements of all applicable laws in the jurisdiction of its residence;

v. the applicable securities laws do not require the Corporation to register the Securities, file a prospectus or similar document, or make any filings or disclosures or seek any approvals of any kind whatsoever from any regulatory authority of any kind whatsoever in the international jurisdiction;

vi. the purchase of the Securities by the Subscriber, and (if applicable) each disclosed beneficial subscriber, does not require the Corporation to become subject to regulation in the Subscriber's or disclosed beneficial subscriber's jurisdiction, nor does it require the Corporation to attorn to the jurisdiction of any governmental authority or regulator in such jurisdiction or require any translation of documents by the Corporation;

vii. the Subscriber will not sell, transfer or dispose of the Securities except in accordance with all applicable laws, including applicable securities laws of Canada and the United States, and the Subscriber acknowledges that the Corporation shall have no obligation to register any such purported sale, transfer or disposition which violates applicable Canadian or United States securities laws; and

viii. the Subscriber will provide such evidence of compliance with all such matters as the Corporation or its counsel may request.

The Subscriber acknowledges that the Corporation is relying on this certificate to determine the Subscriber's suitability as a purchaser of securities of the Corporation. The Subscriber agrees that the representations, covenants and certifications contained to this certificate shall survive any issuance of Securities and warrants of the Corporation to the Subscriber.

The statements made in this Form are true and accurate as of the date hereof.

DATED:

INVESTOR:

(Print Full Name of Entity or Individual)

By:

(Signature)

Name:

(If signing on behalf of entity)

Title:

(If signing on behalf of entity)

AML Certificate

By executing this document, the client certifies the following:

If an Entity:
1. I am the of the Entity, and as such have knowledge of the matters certified to herein;

2. the Entity has not taken any steps to terminate its existence, to amalgamate, to continue into any other jurisdiction or to change its existence in any way and no proceedings have been commenced or threatened, or actions taken, or resolutions passed that could result in the Entity ceasing to exist;

3. the Entity is not insolvent and no acts or proceedings have been taken by or against the Entity or are pending in connection with the Entity, and the Entity is not in the course of, and has not received any notice or other communications, in each case, in respect of, any amalgamation, dissolution, liquidation, insolvency, bankruptcy or reorganization involving the Entity, or for the appointment of a receiver, administrator, administrative receiver, trustee or similar officer with respect to all or any of its assets or revenues or of any proceedings to cancel its certificate of incorporation or similar constating document or to otherwise terminate its existence or of any situation which, unless remedied, would result in such cancellation or termination;

4. the Entity has not failed to file such returns, pay such taxes, or take such steps as may constitute grounds for the cancellation or forfeiture of its certificate of incorporation or similar constating document;

5. **if required, the documents uploaded to the DealMaker portal** are true certified copies of the deed of trust, articles of incorporation or organization, bylaws and other constating documents of the Entity including copies of corporate resolutions or by-laws relating to the power to bind the Entity;

6. The Client is the following type of Entity:

7. The names and personal addresses as applicable for the entity in **Appendix 1** are accurate.

All subscribers:

DealMaker Account Number: (Offline Investor)

If I elect to submit my investment funds by an electronic payment option offered by DealMaker, I hereby agree to be bound by DealMaker's Electronic Payment Terms and Conditions (the “Electronic Payment Terms”). I acknowledge that the Electronic Payment Terms are subject to change from time to time without notice.
Notwithstanding anything to the contrary, an electronic payment made hereunder will constitute unconditional acceptance of the Electronic Payment Terms, and by use of the credit card or ACH/EFT payment option hereunder, I: (1) authorize the automatic processing of a charge to my credit card account or debit my bank account for any and all balances due and payable under this agreement; (2) acknowledge that there may be fees payable for processing my payment; (3) acknowledge and agree that I will not initiate a chargeback or reversal of funds on account of any issues that arise pursuant to this investment and I may be liable for any and all damages that could ensue as a result of any such chargebacks or reversals initiated by myself.

By submitting this payment, I hereby authorize DealMaker to charge my designated payment method for the investment amount indicated. I understand this investment is subject to the terms of the offering and its associated rules and investor protections. I understand it is not a purchase of goods or services. I acknowledge that this transaction is final, non-refundable unless otherwise stated or required, and represents an investment subject to risk, including loss. I confirm that I have reviewed all offering documents and agree not to dispute this charge with my bank or card issuer, so long as the transaction corresponds to the agreed terms and disclosures.

DATED:

INVESTOR:

(Print Full Name of Investor)

By:

(Signature)

Name of Signing Officer (if Entity):

Title of Signing Officer (if Entity):

Appendix 1 - Subscriber Information

For the Subscriber and Joint Holder (if applicable)

Name	Address	Date of Birth (if an Individual)	Taxpayer Identification Number

For a Corporation or entity other than a Trust (Insert names and addresses below or attach a list)

1. One Current control person of the Organization:

Name	Address	Date of Birth	Taxpayer Identification Number

2. Unless the entity is an Estate or Sole Proprietorship, list the Beneficial owners of, or those exercising direct or indirect control or direction over, more than 25% of the voting rights attached to the outstanding voting securities or the Organization:

Name	Address	Date of Birth	Taxpayer Identification Number

For a Trust (Insert names and addresses or attach a list)

1. Current trustees of the Organization:

Name	Address	Date of Birth	Taxpayer Identification Number

Self-Certification of Trustee

Instructions: This form is intended to be used by a trustee, representing a trust who is an investor in Atombeam Technologies, Inc.'s offering.

I certify that:

1. I, , am the trustee of the (“Trust”) (the “**Trustee**”)

2. On or about , on behalf of the Trust, the Trustee executed a subscription agreement to purchase securities in Atombeam Technologies, Inc.’s offering;

3. As the Trustee, I have the authority to execute all Trust powers. Among other things, the Trust allocates to the Trustee the power to invest Trust funds for the benefit of the Trust by purchasing securities in private or public companies, regardless of the suitability of the investment for the Trust (“**Trust Investment**”).

4. With respect to Trust Investments, the Trustee is the only person required to execute subscription agreements to purchase securities.

I certify that the above information is accurate and truthful as of the date below.

Trustee Name: on behalf of

Signature of Client:

Date of Signature:

Exhibit E

Offering Page of AtomBeam Technologies, Inc.

LIMITED-TIME OFFER: EARN UP TO 30% BONUS SHARES UNTIL 11/24 06 Days 08 Hrs 27 Mins 52 Secs

BECOME A SHAREHOLDER

Two Technologies. One Investment.

Neurpac: Earning revenue today

PCM: Next-gen AI in development

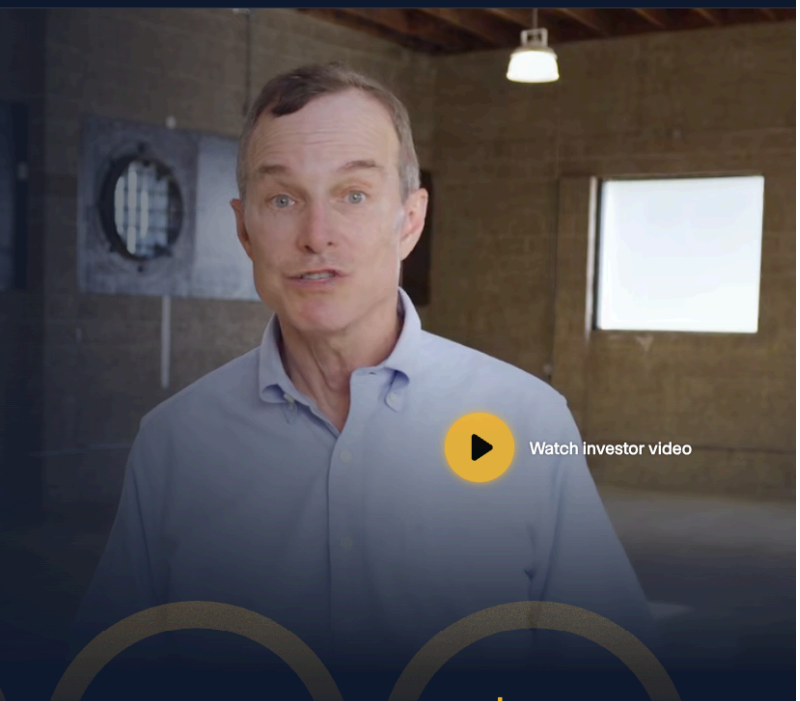
Neurpac, our data compaction software, helps existing networks carry about 4x[‖] more data. Now, with our next product, we're asking a bigger question: where does AI go next? We believe we've found the answer in our Persistent Cognitive Machine (PCM), AI built for everyday devices and designed to keep learning.

Invest at $4.40 a share

$4.40 Share Price

$972.40* Min. Investment

Form C ↗ SEC Filings ↗ Form CRS ↗ Investor Education ↗ Powered by dealmaker



$55M+ raised to date

14,000+ investors

709 patent applications filed

$3M+ in U.S. defense contracts to date[‡]

NVIDIA. intel. Hewlett Packard Enterprise ERICSSON Trilliant

Atombeam is a member of each company's partner program.[§]

WHY INVEST

The AI Race Wants More. Our Mission Is to Build for Less.

Our products aim to address two costly challenges: moving data efficiently and giving machines useful intelligence. From the networks that carry the world's data to the AI we're designing to learn from it, your investment is in Atombeam, the company working on building both. If you've invested with us before, you know Neurpac. PCM is what's new.

1 Neurpac

Software in commercial use

Shrinks and encrypts machine data, so existing networks carry about 4x more[‖] with no new infrastructure.

- Nearly all revenue so far comes from U.S. defense work for the Space Force, the Air Force, and the Space Development Agency.
- One customer currently pays recurring license fees, and there's room to expand into more networks.
- Early tests suggest it could also help data centers handle between 1.4x and 2.3x more AI work, pending further testing.

See how it works

2 Persistent Cognitive Machine (PCM)

Next-gen AI in development

PCM is our answer to the shortcomings of today's AI.

- Designed to be deterministic, so it should not fabricate answers, which is otherwise known as hallucinating.
- Aimed at industries where reliability matters most, like defense, finance, and medicine.

See how it works

Image for illustrative purposes only

As of November 9, 2026, 709 patent applications have been filed, including issued, allowed, and pending applications: 342 for PCM, 219 for Neurpac, and 148 for our other technologies.

Illustrative representation only.



PROBLEM

Today's LLMs:

Incredibly Intelligent. Need Massive Data Centers. Charge Per Answer.

Imagine hiring the smartest employee in the world. Only they stop learning the day their training ends, and every request they handle carries a computing cost, even the times they invent facts with total confidence.

That's how today's LLMs work.

You wouldn't trust that employee with anything important, which is why today's AI is still limited in critical industries like medicine, law, finance, and defense. It's also extremely expensive: big tech's capital spending is projected to reach $700B this year, mostly for AI compute, data centers, and related infrastructure*.

Meanwhile, the machines all around us make more data than their networks can carry, so most of it gets thrown away. At Atombeam, these are the two massive problems we're working to solve, and they have more in common than you'd think.

The Cost of Today's AI

$700B
projected 2026 big tech capital spending, mostly for AI*

$42B
net loss at one leading AI lab last year, on approximately $4.6B in revenue**

$80B+
GAAP net loss at the same lab in the first half of 2026**

SOLUTION

Two Products Built on One Patented Insight

Computers handle the same information over and over, so we are building technology that learns it once and reuses it. We patented it, and it powers two products: Neurpac uses it to carry more data over existing networks, and PCM uses it to answer with far less computing.

Neurpac:
Earning revenue today

PCM:
Next-gen AI in development

PRODUCTS | NEURPAC

Neurpac

Neurpac works by swapping repeating machine data for short code words. It does this in nanoseconds, so it adds almost no delay.

4x‖
more data on the same network (typical)

50–90%‖
less data to send

2-in-1
shrinks and encrypts in a single pass

0
new hardware; installs in minutes on equipment customers already own

NEURPAC 4× MORE VEHICLE DATA.

NEURPAC ACTIVE



Illustrative simulation of telemetry data compaction using Neurpac. This visualization is for illustrative purposes only and does not represent actual performance. Results may vary depending on the data source.

Here's where Neurpac is at work today.



Image for illustrative purposes only

Ready to Run on Ericsson Routers

Ericsson has published instructions for running Neurpac on its Cradlepoint cellular routers, so businesses can add it to networks they already use.



Image for illustrative purposes only

Sending 3D Scans Over Cellular

SIMSY plans to make Neurpac available to its customers running self-driving vehicles and robots. In testing, it shrank LiDAR data, the 3D scans these machines use to see, by 75%.



Image for illustrative purposes only

Stretching Space Force Data Links

Under a U.S. Space Force contract, Neurpac cut link data by 77%. Atombeam is targeting TRL 7, the government's readiness level for a prototype proven in real operating conditions, by year-end.

Pipeline: As of November 9, 2026, Neurpac is in active negotiations with 4 prospective customers, one of which is a major automaker.

PRODUCTS | NEURPAC

Case Study: How Saudi Arabia's Largest Fintech in Self-Service Banking Put Neurpac to Work

Alhamrani Universal has run Neurpac on its batch data transfers since October 2025. By our internal reports, its city-to-city transfer from Jeddah to Riyadh dropped from about 12 hours to about ten minutes after Neurpac was implemented, together with significant routing, protocol, and transfer-software changes. We credit Neurpac with only part of that improvement.

Within a year, Alhamrani also trusted Neurpac with its backup data center, and it's now exploring an ATM proof of concept with a bank.

PRODUCTS | NEURPAC

Validation for Neurpac

77%[II]
data reduction, equivalent to approximately 4.4x effective capacity across the tested scenarios.
Atombeam-reported SDA testing.

76%
less data.
Validated independently by Viasat on its own traffic.

88%
less data.
Link 16, the military's most widely used datalink, in testing with L3Harris.

TRL 7
targeted by December 31, 2026.
Space Force contract. TRL 7 means a prototype proven in real operating conditions.

Zero
critical, high, or medium vulnerabilities identified.
TrustFoundry's independent penetration test focused on the security of the APIs supporting remote access to Neurpac.

Awards

Best SaaS Newcomer 2025 · IoT Evolution Business Impact 2025 · IoT Excellence 2025 · MassChallenge 2024

PRODUCTS | NEURPAC

Neurpac Roadmap

TODAY

Machines in the Field

Neurpac can run where networks are most crowded: ATMs, satellites, vehicles, and meters. It works on the networks customers already own.

TOMORROW

Links Between Data Centers

We plan to help fiber lines already in the ground carry more data with a software install instead of new construction.

WHAT'S NEXT

Inside the AI Chip

Our analysis suggests each chip could do between 1.4x and 2.3x the work, pending testing. The project is planned for 2027, and if successful, we could potentially earn a royalty on each chip.

PRODUCTS | PCM

Persistent Cognitive Machine (PCM)

Nearly every AI you've heard of is a variation of one design invented in 2017. PCM is a different kind of machine: onboard AI, designed to live on the device it serves and keep learning there. Head-to-head testing against today's AI is coming soon, and if PCM performs the way it has in prototype testing, we believe it opens markets today's AI can't enter.

Today's AI learns by taking in huge piles of text. A toddler learns to talk from a tiny fraction of that, because it builds each new word into what it already knows. PCM is built to learn the same way.

A TODDLER:
10 to 30 million words
to learn to talk

A LARGE AI MODEL:
Trillions of words

Source: MIT Technology Review, August 24, 2026

PCM remembers. Permanently.

Teach it a subject in roughly ten examples and it keeps it for good, with no retraining. Today's AI models need millions of examples to do the same.

It gets cheaper the more it's used.

Once it has learned a subject, answering took 99.88% less computing power in early prototype testing.

It doesn't need a data center.

In prototype testing, it used as little as one megabyte of memory and no GPU, the costly chip most AI runs on, so we believe it could run on a laptop, a vehicle, or a drone.

It doesn't bluff.

Prototype testing found no made-up answers. We've designed it to say so when it doesn't know, and to show its work.

Customers own it.

Each PCM belongs to the organization that runs it, and it's designed to get better the longer they use it.

Here's how PCM could play out in the future.



Image for illustrative purposes only

At Sea, Running Silent

A destroyer running silent spots an unknown contact. PCM is designed to answer onboard, without sending a signal that could give away the ship's location.



Image for illustrative purposes only

In Industry, Ending False Alarms

An offshore rig keeps shutting down for the same false alarm. PCM is designed to learn from about ten examples and flag only real problems.



Image for illustrative purposes only

On the Road, Fleets That Learn

A self-driving truck meets a hazard it hasn't seen. PCM is designed to learn it onboard and share the lesson with every truck in the fleet by morning.

PRODUCTS | PCM

Validation for PCM

We finished the first complete PCM machine on September 7, 2026, and gave the Navy's research center in San Diego, NIWC Pacific, a technical demonstration on September 29. DARPA, the Defense Department's research agency, has requested a white paper on PCM.



Illustrative representation only. This visualization does not depict the technology's actual appearance or operation.

PRODUCTS | PCM

PCM Planned Roadmap

Q4 2026 TO Q1 2027

Head-to-head testing against conventional AI models.

H1 2027

We will seek early adopters to help shape the product.

Q4 2027

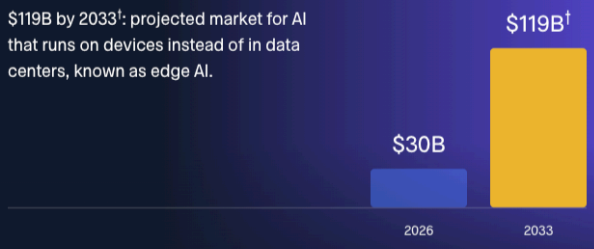
We plan to launch PCM University, which will teach PCM machines new subjects and keep what they know current.

H1 2028

Full release target.

EDGE AI MARKET

$119B by 2033†: projected market for AI that runs on devices instead of in data centers, known as edge AI.



(Grand View Research, 2026)

Our ability to achieve our targets is subject to our ability to successfully fundraise. We estimate that we will need to raise significant funds to hire the required staff.

USE OF FUNDS

What Your Investment Funds

With this raise, we intend to:

1. Turn Neurpac's pipeline into deployments like Alhamrani's. A major automaker is working

2. Undertake preliminary engineering and identify a partner to put Neurpac on a chip.

3. Initiate head-to-head testing of PCM, a major step toward its planned release.

4. Keep building on our 709 patent applications, which include issued, allowed, and pending applications.

with us toward a pilot.

We've raised more than $55 million without a single venture fund. Our founders, our employees, and more than 14,000 investors like you own Atombeam side by side.

Invest at $4.40 a share

You can cancel your investment up to 48 hours before a closing.

INVESTOR DECK

Get the Investor Deck

Enter your email and we'll send you the Atombeam investor deck.

Enter your email

Send the deck



TEAM

Meet the Team: Visionaries Driving the Future



Charles Yeomans
Chairman, President & CEO, and Director

READ MORE



Rajiv Bhagat
Chief Financial Officer

READ MORE



Joshua Cooper
Chief Scientific Officer

READ MORE



Julien Dersy
Chief Product Officer

READ MORE



Pam Dodge
Vice President, Marketing

READ MORE



Christian Becker
Director

READ MORE



Courtney Benham
Director

READ MORE



Greg Caltabiano
Director

READ MORE



John Rogers
Director



Mojgan Haddad
Director

READ MORE

READ MORE

HOW INVESTING WORKS

Become an Atombeam Investor in Just a Few Steps

It takes just a few minutes to invest through a simple, secure checkout powered by DealMaker.

01. Choose Your Investment

Enter a few basic details so we can securely verify your identity, then choose how much you'd like to invest.

02. Complete Checkout

Review the details, sign, and choose how you'd like to pay.

03. We'll Keep You Posted

We'll confirm everything by email and let you know when and where you can view your shares.

PERKS

Turn Your Investment into More Shares

All loyalty, time, and amount-based perks are stackable.

An extra 10% in bonus shares until 11/24. Included in the totals below.

Invest $1,000+	Invest $2,500+	Invest $5,000+	Invest $10,000+	Invest $25,000+
Receive **12.5%** Bonus Shares	Receive **15%** Bonus Shares	Receive **20%** Bonus Shares	Receive **25%** Bonus Shares	Receive **30%** Bonus Shares
Including 10% bonus shares until 11/24	Including 10% bonus shares until 11/24	Including 10% bonus shares until 11/24	Including 10% bonus shares until 11/24	Including 10% bonus shares until 11/24
✓ Atombeam's t-shirt and hat	✓ Atombeam's t-shirt and hat	✓ Atombeam's t-shirt and hat	✓ Atombeam's t-shirt and hat	✓ Atombeam's t-shirt and hat
		✓ Group event invitation with members of Atombeam's executive team	✓ Group event invitation with members of Atombeam's executive team	✓ Group event invitation with members of Atombeam's executive team
				✓ Dinner with Atombeam's CEO, Charles Yeomans
Invest now	Invest now	Invest now	Invest now	Invest now

+25% **Previous investors receive an additional 25% bonus shares.**
Stacks with your investment and limited-time bonuses, up to a 40% maximum.

Invest $25,000+
GET 40% BONUS SHARES
Including 10% bonus shares until 11/24

FAQS

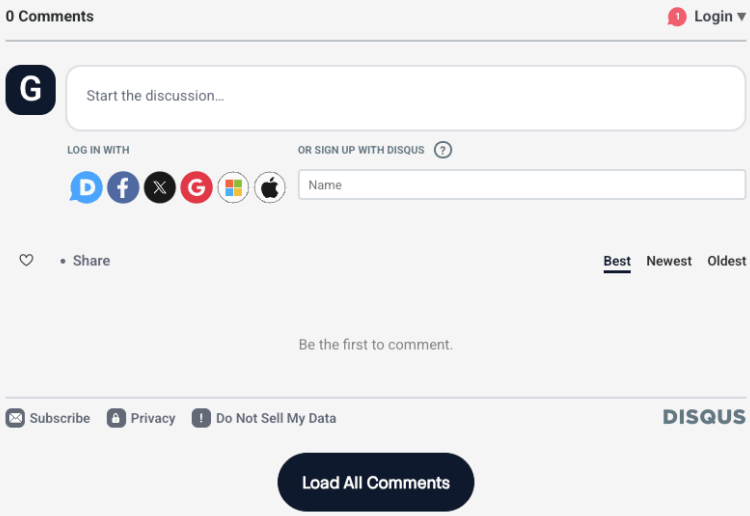
Frequently Asked Questions

1. Why invest in startups?
2. How much can I invest?
3. How do I calculate my net worth?
4. What are the tax implications of an equity crowdfunding investment?
5. Who can invest in a Regulation CF Offering?
6. What do I need to know about early-stage investing? Are these investments risky?
7. When will I get my investment back?
8. Can I sell my shares?
9. Exceptions to limitations on selling shares during the one-year lockup period
10. What happens if a company does not reach its funding target?
11. How can I learn more about a company's offering?
12. What if I change my mind about investing?
13. How do I keep up with how the company is doing?
14. What relationship does the company have with DealMaker Securities?
15. What is Atombeam's pre-money valuation?

    Atombeam's pre-money valuation is $641,224,518. The valuation was calculated by multiplying the total number of shares outstanding (TSO) by the price per share offered in this raise. This is a pre-money valuation, meaning it reflects the company's value before any new funds raised in this offering are added.
16. What stage is PCM?
17. Why did Atombeam come up with PCM instead of one of the big AI companies?
18. Am I investing in one product or the company?
19. Will there be an institutional round?
20. How could I earn a return?
21. What are the risks?

DISCUSSION

Join the Discussion



ATOMBEAM

Equity crowdfunding investments in private placements, and start-up investments in particular, are speculative and involve a high degree of risk and those investors who cannot afford to lose their entire investment should not invest in start-ups. Companies seeking startup investment through equity crowdfunding tend to be in earlier stages of development and their business model, products and services may not yet be fully developed, operational or tested in the public marketplace. There is no guarantee that the stated valuation and other terms are accurate or in agreement with the market or industry valuations. Further, investors may receive illiquid and/or restricted stock that may be subject to holding period requirements and/or liquidity concerns.

Past performance is not indicative of future results. Any investment or financial decisions made based on past data should not be considered a guarantee of future performance. Always consult with a qualified financial advisor or professional before making investment decisions.

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This website could contain forward-looking statements and information relating to, among other things, the company, its business plan and strategy, and its industry. These forward-looking statements are based on the beliefs of, assumptions made by, and information currently available to the company's management. When used in the offering materials, the words "estimate," "project," "believe," "anticipate," "intend," "expect" and similar expressions are intended to identify forward-looking statements. These statements reflect management's current views with respect to future events and are subject to risks and uncertainties that could cause the company's actual results to differ materially from those contained in the forward-looking statements. Investors are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date on which they are made. The company does not undertake any obligation to revise or update these forward-looking statements to reflect events or circumstances after such date or to reflect the occurrence of unanticipated events.

Forward looking statements were included here that the Company believes to be accurate given the current information. They involve known and unknown risks, uncertainties and other important factors which if changed may affect the outcome(s).

Footnotes

ǁ 4x is typical for machine generated data, such as telemetry and geolocation data, that tends to be repetitive. Results may vary by data type; for example, highly repetitive data such as LiDAR would likely yield better than average results, but data that includes highly random elements, such as images, would be expected to be subject to less effective reduction in size.
‡ $3M+ in U.S. defense contracts: the total value of U.S. defense contracts Atombeam has been awarded to date, across the Department of Defense, the U.S. Air Force, and the U.S. Space Force, including the Space Development Agency. It primarily represents revenue Atombeam has earned, not new revenue that is expected.
§ Partner programs: Atombeam is a member of each company's partner program. What each relationship includes varies by company and can include a listing on a preferred vendor list, invitations to certain forums, a listing on the other company's website, and introduction and networking opportunities.
* $700B: projected 2026 capital spending by major technology companies, with the substantial majority expected to fund AI compute, data centers, networking, and related infrastructure. Data Center Dynamics, 2026:
** AI-lab figures as reported by Reuters (September 28, 2026) and The Wall Street Journal (October 20, 2026) from IPO filings. A substantial portion of the reported losses reflects non-cash charges tied to prior financing.
*** Pipeline counts are company-reported from the October 27, 2026 weekly funnel. Pipeline deals and customer testing do not guarantee revenue.
† $119B: projected 2033 edge AI market, for AI that runs on devices instead of in data centers. Grand View Research, 2026:

Sources

Hero and Why Invest
$55M+ raised and 14,000+ investors: company-reported totals across Atombeam's prior offerings. Prior offering results do not guarantee future results.
Revenue from the Space Force, the Air Force, and the Space Development Agency: company-reported, including an expanded Space Development Agency contract. PRNewswire:709 patent applications filed as of November 9, 2026, including issued, allowed, and pending applications: 342 for PCM, 219 for Neurpac, and 148 for other technologies, per Atombeam's patent docket. "Allowed" means approved but not yet formally issued.
Between 1.4x and 2.3x more AI work per chip (Why Invest and Roadmap): Atombeam's internal analysis of a current NVIDIA chip, pending further testing.

Problem
Today's AI is limited in critical industries: in a Stanford RegLab/HAI study, legal AI research tools built to prevent made-up answers still produced them 17% to 33% of the time. Stanford RegLab/HAI, 2025:
Most machine data goes unused: on a typical oil rig with 30,000 sensors, only about 1% of the data is ever examined. McKinsey Global Institute, 2015:

Neurpac
About 4x more data on the same network, 50-90% less data, nanosecond processing, and installs in minutes: company-reported measurements. 4x is typical; results vary by data type.
Shrinks and encrypts in a single pass, and no critical, high, or medium vulnerabilities found: TrustFoundry's independent penetration test of Neurpac, with only Low or Informational findings. PRNewswire, June 30, 2026:
How Neurpac works: The Next Platform, January 10, 2025:
SIMSY's 75% LiDAR result, from SIMSY's own testing: PRNewswire, September 17, 2026:
Neurpac on Ericsson's Cradlepoint routers: Ericsson's published deployment documentation.

Neurpac Case Study
Alhamrani Universal as Saudi Arabia's largest fintech provider, live on Neurpac since October 2025: PRNewswire, October 22, 2025:
The backup data center and the planned 1,500-ATM pilot: company-reported.

Neurpac Proof
77% (U.S. Space Force links) and 88% (Link 16, in testing with L3Harris): company-reported measurements. 76% was independently validated by Viasat on its own traffic.
TRL 7: a company-reported target under a U.S. Space Force contract.
Kingscrowd 4.92/5, the rating for Atombeam's prior offering as of Q3 2025:
Best SaaS Newcomer, 2025 SaaS Awards:
2025 IoT Evolution Business Impact Award:
2025 IoT Excellence Award:
MassChallenge 2024, Air Force Labs cohort:

PCM
Nearly every AI is a variation of one 2017 design, the transformer: Vaswani et al., "Attention Is All You Need," 2017: https://arxiv.org/abs/1706.03762
A toddler learns to talk from 10 to 30 million words, while large AI models train on trillions: MIT Technology Review, August 24, 2026:
PCM results (about ten examples, 99.88% less computing, as little as 1 MB of memory, and no made-up answers): prototype-scale measurements, company-reported.
PCM scenarios ("Here's how PCM could play out in the future") are illustrations, not customer accounts.
PCM milestones (first complete machine on September 7, 2026; NIWC Pacific demonstration on September 29, 2026; DARPA's white paper request): company-reported. PCM dates are targets and may change.

Use of Funds
Raised without a venture fund: company-reported.

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Exhibit F

Video Transcript

Atombeam 2026 // Campaign Script

Words: ~460
Time:

Audio	Video	On Screen Graphics / Text	Timecode
ADMIRAL BECKER (on camera): The next generation of AI can't only live in giant data centers. It has to work where decisions are made, where the work gets done. From businesses and factories to vehicles, healthcare, and the military. Where bandwidth, power, and computing power are limited.	*Admiral Becker in an Admiral/military outfit*	***L3:*** *Rear Admiral Christian "Boris" Becker (Ret.) | Board Member, AtomBeam*	
CHARLES (on camera): So far, the AI race has been about MORE: more GPUs, more power, and more data centers. **AtomBeam is betting the next breakthrough will be about LESS.**		***Text:*** ***MORE GPUs. MORE power. MORE data centers. → LESS. L3:*** *Charles Yeomans, Founder & CEO, AtomBeam*	
CHARLES (V.O.): U.S. hyperscalers are now projected to spend **nearly $800 billion** on infrastructure this year.		***Text:*** ***~$785B projected U.S. hyperscaler capex in 2026***	

And companies are spending enormous amounts just to keep AI running. OpenAI says it'll spend $50 billion on computing power this year alone. But adding more infrastructure and more computing power is only one path. **If AI could actually *learn*, it would need a lot less computing power.**		*Source: Moody's Ratings, May 2026* *DataCenterDynamics* ***Text:*** *$50B projected OpenAI computing spend in 2026* *Source: Reuters, May 2026*	
ALEX (on camera): Think about your commute. Once you know the route, you don't learn every turn every morning. Most AI doesn't permanently learn that way. It can do extraordinary things… but much of the computation has to happen again and again.		***L3:** Alexandria Tucker, PhD | PCM Scientist, AtomBeam*	
ALEX (V.O.): AtomBeam's Persistent Cognitive Machine, or PCM, is designed differently. Large language models are built to predict what comes next.		***Text:*** ***PCM: Persistent Cognitive Machine***	

ALEX: **PCM is built to learn and retain concepts.** Once it learns something, that knowledge becomes part of the system — and it can keep building on what it already knows. And if it doesn't know something, it can say so instead of inventing an answer. So the more PCM learns, the more knowledge it has to draw on next time.		***Text:*** ***LEARN → REMEMBER → REUSE*** ***Text:*** ***Designed to resist hallucination***	
ALEX (on camera): That changes the economics. In prototype testing, as PCM learned, its cost query fell roughly **840 times** from where it started. **The more it knew, the less computation it needed.**	*cost curve drops dramatically as accumulated knowledge rises. Make the scale tangible rather than just flashing "840x."*	***Text:*** ***~840× decline in PCM query cost during prototype testing**** ***Maybe an illustrative scale with dollar cost: $1.00 → ~0.12¢*** *Illustration of 1/840 scale; not actual query pricing or an LLM comparison.*	

ALEX (V.O.): And **less computing power** changes **where AI can go.** We're designing PCM to run on ordinary servers and PCs… and ultimately, where it's needed most: on ships, satellites, factory floors, vehicles, and devices far from a data center.			
CHARLES (on camera): That's why defense is such a natural proving ground. We've demonstrated PCM to the **U.S. Navy** and engaged with the **Pentagon**.		***Demonstrated to U.S. Navy*** ***DARPA engagement***	
ALPHA VERSION A — CHARLES (on camera): **PCM's first public pilot went live earlier this year**, and the next step is putting it into outside hands for testing.		***Text:*** ***PCM ALPHA: LIVE*** ***Outside testing next***	
CHARLES (V.O.): We've filed **more than 650 patents**, with 307 issued or allowed, and over 300 of those **focused specifically on PCM.** And we've turned difficult science into commercial technology before.		***Text:*** ***600+ patent filings*** ***300+ PCM-focused***	
CHARLES (on camera): Our first platform, Neurpac, is already live. At Alhamrani		***Text:***	

Universal, Saudi Arabia's largest fintech, Neurpac cut a 12-hour data transfer to about 10 minutes.		***NEURPAC — LIVE*** ***12 HOURS → ~10 MINUTES***	
CHARLES (V.O.): More than **14,000 investors** have backed AtomBeam with **over $50 million.**		***Text:*** ***$50M+ RAISED*** ***14,000+ INVESTORS***	
CHARLES (on camera): This is a critical moment. The cost of inefficient AI is in the news every day. Giant data centers, an international race, a precarious bubble… Whether it grows or bursts, everyone needs **AI to do more with less.** The world needs PCM.		***Text:*** ***DO MORE WITH LESS.*** ***AI BEYOND THE DATA CENTER.***	
CHARLES (on camera): Join us. Invest in AtomBeam today.		***Text:*** ***INVEST IN ATOMBEAM [CAMPAIGN URL]***	