ROXSTART AI LOGISTICS, INC.

PRIVATE OFFERING MEMORANDUM

August 6, 2026

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Offering

By means of this Private Offering Memorandum, RoxStart AI Logistics, Inc. is offering shares of its Series A preferred stock for a total offering of $15,000,000. The number of shares that an investor will receive in this Offering will be determined by dividing the amount invested by the applicable price per share.

The Series A preferred shares are being offered at the following prices:

Investment Range	Price per Share
$10,000 (minimum investment) to $49,999	$3.00
$50,000 to $99,999	$2.94
$100,000 to $249,999	$2.88
$250,000 to $499,999	$2.82
$500,000 to $1,999,999	$2.76
$2,000,000 to $9,999,999	$2.70
$10,000,000 to $15,000,000	$2.64

The securities to be sold in this offering will be restricted securities as that term is defined in Rule 144 of the Securities and Exchange Commission. This offering involves substantial risks concerning the Company and its business. Risk factors include the lack of operating history with respect to the Company's business and the need for capital. Any person who is not financially able to lose the entire amount of his or her investment should not participate in this offering. See "Risk Factors".

Even if all securities offered are sold, the Company's future operations may be dependent upon its ability to obtain additional capital. Accordingly, following the completion of this offering, the Company may sell additional shares of common stock and/or other securities to raise capital for its operations. As of the date of this Private Offering Memorandum, the Company did not have any commitment from any person to provide it with any additional capital and there can be no assurance that additional funds may be obtained in the future.

The Company will not pay any sales commissions or other form of compensation to any officer, director or employee in connection with this offering.

The shares are being offered and sold on a "best efforts" basis. There is no firm commitment by any person to purchase or sell any of the shares and there is no assurance that any shares offered will be sold. There is no minimum number of shares which are required to be sold in this offering. All amounts received from investors will be delivered to the Company. The Company may terminate this offering at any time.

See "Use of Proceeds" for our intended use of the proceeds from this Offering.

Investing in our preferred stock involves a high degree of risk, including:

- Immediate and substantial dilution; and
- No market for our preferred stock as of the date of this Private Offering Memorandum.

This offering is also available on the website of Manhattan Street Capital at www.manhattanstreetcapital.com/Roxstartai.

As of the date of this Private Offering Memorandum, no shares of the Company's Series A preferred stock were outstanding.

The Company is an artificial intelligence technology and logistics operating company. The Company is dedicated to transforming the approach to freight and transportation management through its innovative agentic AI platform. The Company's mission is to make enterprise-grade, AI-powered pricing, routing, and operational efficiency accessible to the vast middle market of the logistics industry, thereby significantly improving margin quality, reducing the cost of shipping and transportation, and creating a new category of AI-native logistics operator.

THE SECURITIES OFFERED HAVE NOT BEEN REGISTERED WITH, NOR APPROVED OR DISAPPROVED BY, THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION BY THE SECURITIES REGULATORY AUTHORITY OF ANY STATE, AND NO COMMISSION OR AUTHORITY HAS PASSED UPON OR ENDORSED THE MERITS OF THIS OFFERING OR THE ACCURACY OR ADEQUACY OF THIS PRIVATE PLACEMENT MEMORANDUM, NOR IS IT INTENDED THAT THEY WILL. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

NO PERSON HAS BEEN AUTHORIZED TO MAKE ANY REPRESENTATIONS IN CONNECTION WITH THIS OFFERING OTHER THAN THOSE CONTAINED IN THIS CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM (THE "MEMORANDUM") AND, IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATIONS MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED BY THE COMPANY. THE DELIVERY OF THIS MEMORANDUM AT ANY TIME DOES NOT IMPLY THAT THE INFORMATION HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO ITS DATE.

THIS OFFERING IS BEING MADE IN RELIANCE UPON AN EXEMPTION FROM REGISTRATION UNDER THE SECURITIES ACT OF 1933 FOR AN OFFER AND SALE OF SECURITIES THAT DOES NOT INVOLVE A PUBLIC OFFERING. BY ACCEPTANCE OF THIS MEMORANDUM, EACH OFFEREE AGREES THAT SUCH OFFEREE WILL NOT TRANSMIT, REPRODUCE, OR MAKE AVAILABLE TO ANY OTHER PERSON, EXCEPT SUCH OFFEREE'S AGENTS AND ADVISORS, THIS MEMORANDUM OR ANY APPENDICES OR DOCUMENTS SUPPLIED IN CONNECTION HEREWITH.

THIS MEMORANDUM DOES NOT CONSTITUTE AN OFFER TO SELL, OR A SOLICITATION OF AN OFFER TO BUY, ANY OF THE SECURITIES OFFERED HEREBY, EXCEPT TO OR FROM THE PERSON TO WHOM THIS MEMORANDUM WAS DELIVERED BY, OR ON BEHALF OF, THE COMPANY. THIS MEMORANDUM DOES NOT CONSTITUTE AN OFFER TO SELL, OR A SOLICITATION OF AN OFFER TO BUY IN ANY STATE OR OTHER JURISDICTION IN WHICH SUCH OFFER OR SOLICITATION IS UNLAWFUL OR UNAUTHORIZED.

THIS MEMORANDUM HAS BEEN PREPARED SOLELY FOR, AND SHOULD BE USED ONLY IN CONNECTION WITH, A PROSPECTIVE INVESTOR'S CONSIDERATION OF AN INVESTMENT IN THE SECURITIES OF THE COMPANY DESCRIBED HEREIN.

THIS OFFER MAY BE WITHDRAWN AT ANY TIME AND IS SPECIFICALLY MADE SUBJECT TO THE TERMS DESCRIBED IN THIS MEMORANDUM. THE COMPANY RESERVES THE RIGHT TO REJECT ANY SUBSCRIPTION, IN WHOLE OR IN PART, OR TO ALLOT TO ANY PROSPECTIVE INVESTOR LESS THAN THE NUMBER OF SHARES

SUBSCRIBED FOR BY SUCH PROSPECTIVE INVESTOR. ANY REPRESENTATION TO THE CONTRARY IS UNAUTHORIZED AND MUST NOT BE RELIED UPON.

PROSPECTIVE INVESTORS SHOULD NOT CONSTRUE THE CONTENTS OF THIS MEMORANDUM, ANY OTHER DOCUMENTS DELIVERED HEREWITH, IF ANY, OR ANY OTHER COMMUNICATION FROM THE COMPANY AS INVESTMENT OR LEGAL ADVICE. THIS MEMORANDUM, ANY OTHER DOCUMENTS DELIVERED HEREWITH, AND ANY SUCH OTHER MATERIALS, AS WELL AS THE NATURE OF AN INVESTMENT IN THE SECURITIES OFFERED HEREBY, SHOULD BE REVIEWED BY EACH PROSPECTIVE INVESTOR AND SUCH INVESTOR'S INVESTMENT, TAX, LEGAL, ACCOUNTING AND OTHER ADVISORS.

NO PERSON IS AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION NOT CONTAINED IN THIS MEMORANDUM OR IN THE DOCUMENTS SUMMARIZED HEREIN OR ENCLOSED HEREWITH AND, IF GIVEN OR MADE, SUCH OTHER INFORMATION OR REPRESENTATION MUST NOT BE RELIED UPON.

FLORIDA RESIDENTS

ANY SALE TO A RESIDENT OF FLORIDA IS VOIDABLE BY THE PURCHASER WITHIN THREE DAYS AFTER THE FIRST TENDER OF CONSIDERATION IS MADE BY SUCH PURCHASER TO THE COMPANY, ANY AGENT OF THE COMPANY, OR TO ANY ESCROW AGENT.

PENNSYLVANIA RESIDENTS

PENNSYLVANIA RESIDENTS' MAY NOT, UNDER ANY CIRCUMSTANCES, SELL THE SECURITIES PURCHASED IN THIS OFFERING FOR A PERIOD OF TWELVE MONTHS FOLLOWING THE DATE OF PURCHASE, EXCEPT IN ACCORDANCE WITH RULE 204.11 OF THE PENNSYLVANIA SECURITIES COMMISSION

FORWARD LOOKING STATEMENTS

This Private Offering Memorandum contains various forward-looking statements that are based on the Company's beliefs as well as assumptions made by and information currently available to the Company. When used in this Private Offering Memorandum, the words "believe", "expect", "anticipate", "estimate" and similar expressions are intended to identify forward-looking statements. Such statements are subject to certain risks, uncertainties and assumptions which could cause actual results to differ materially from projections or estimates. Factors which could cause actual results to differ materially are discussed at length under the heading "Risk Factors." Should one or more of the enumerated risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those anticipated, estimated or projected. Investors should not place undue reliance on forward-looking statements, all of which speak only as of the date made.

USE OF PROCEEDS

We plan to use these net proceeds from this Offering for the following, depending upon the amount raised in this Offering:

Description	Amount Raised		
	$5,000,000	**$10,000,000**	**$15,000,000**
Platform Growth, Strategic Technology & Enablement	2,250,000	4,500,000	6,750,000
Marketing, Sales & Customer Management	1,500,000	3,000,000	4,500,000
Operations and Working Capital	750,000	1,500,000	2,250,000
Corporate Administration, Compliance and Offering Expenses	500,000	1,000,000	1,500,000

The precise amounts that we will devote to each of the foregoing items, and the timing of expenditures, will vary depending on numerous factors. Any line item amounts not expended completely shall be held in reserve as working capital and subject to reallocation to other line-item expenditures as required for ongoing operations.

The expected use of net proceeds from this offering represents our intentions based upon our current plans and business conditions, which could change in the future as our plans and business conditions evolve and change. The amounts and timing of our actual expenditures, specifically with respect to working capital, may vary significantly depending on numerous factors. As a result, our management will retain broad discretion over the allocation of the net proceeds from this offering.

In the event we do not sell all of the shares being offered, we may seek additional financing from other sources in order to support the intended use of proceeds indicated above. If we secure additional equity funding, investors in this offering would be diluted. There can be no assurance that additional financing would be available to us when wanted or needed and, if available, on terms acceptable to us.

See “Business” section of this Private Offering Memorandum for information concerning how the intended Use of Proceeds relates to the Company’s proposed business.

BUSINESS

Company Overview

RoxStart AI Logistics, Inc. (the "Company") is an artificial intelligence technology and logistics operating company. The Company is dedicated to transforming the approach to freight and transportation management through its innovative platform that combines active logistics operations with the precision of artificial intelligence. RoxStart AI Logistics' mission is to become the leader in enterprise-grade, AI-powered pricing, carrier vetting and compliance, customer service and operational efficiency accessible to the vast small to mid-sized market of the trucking and logistic industry, thereby significantly improving margin quality, reducing the cost of shipping and transportation, mitigating legal and compliance risks, and establishing a new standard for logistics operators, one where artificial intelligence is not a bolt-on tool, but

the core engine driving every pricing decision, intelligent dispatching, carrier selection, and customer interaction.

The Company develops and proves its technology in live market conditions through its affiliate entities, including Sherpa Auto Transport, LLC ("Sherpa"), Auto Export Shipping Inc. ("AES"), and Sakaem Logistics, LLC d/b/a Mountain Sky Logistics ("Mountain Sky", Sherpa, AES and Mountain Sky may be referred to as the "Subsidiaries"). These affiliate entities lead the execution of the Company's core technology, providing the real-world data, proof of concept, and integration plan that sets the foundation for the Agentic AI platform. This structure allows the Company to align cutting-edge AI development with effective go-to-market execution and operational proof across logistics niches and geographies. Each of the Subsidiaries is a wholly-owned subsidiary of the Company's majority shareholder, Sakaem Holdings, Inc. ("Sakaem").

The Company's core technology is an agentic AI platform purpose-built for logistics operations. It deploys agentic AI models that analyze historical pricing data, carrier availability, route demand, seasonal patterns, carrier safety and compliance records, and competitive market signals and pairs those models with autonomous AI agents that execute the quote, dispatch, and customer service workflows that freight brokers currently handle manually. The platform does not simply inform decisions; it makes and acts on them, end to end, without requiring human intervention at each step. The platform is not a theoretical construct. It is a live, production-grade system whose efficacy is documented by the proven results of its affiliate, Sherpa, which grew EBITDA by 3.73x in a single year following the deployment of the Company's agentic AI pricing engine prototype.

Definitions

The following terms are referenced throughout this Business Description:

Agentic AI refers to RoxStart AI Logistics' artificial intelligence systems that do not merely analyze data or surface recommendations for human review, but instead perceive their environment, reason across multiple variables, make decisions, and execute actions autonomously, completing multi-step workflows end-to-end without requiring human intervention at each stage.

AI Native refers to a system that was built from the ground up using artificial intelligence as its foundational engine. This is not AI that was added onto an existing system, it is AI as the foundation of the entire platform.

B2B (Business to Business) refers to a commercial model in which a company sells its products, services, or solutions directly to other businesses rather than to individual consumers.

Enterprise refers to a giant or large-scale logistic company that plans, manages, and executes complex supply chain operations. Enterprise companies make up less than 1% of the total US trucking and logistic companies.

KPI A **K**ey **P**erformance **I**ndicator (KPI) is a quantifiable, measurable value that an organization uses to evaluate how effectively it is achieving its defined business objectives. KPIs serve as navigational tools for leadership, providing a focused snapshot of performance against strategic goals at any given point in time.
Logistics is the part of supply chain management that deals with efficient flow of goods and related information from the point of origin to the point of delivery according to the needs of customers. Logistics is typically made up of many components, including customer service, demand forecasting, warehousing, material handling, inventory control, order processing and transportation.

Module is a self-contained AI-powered application that solves a specific operational problem. Modules are purpose-built applications within a single connected platform, each designed to replace a manual, time-consuming task with an automated, intelligent process.

SaaS means software as a service.

The Problem

The U.S. transportation logistics industry generates over $1 trillion in annual revenue, yet it remains one of the most technologically underserved sectors. The industry's fragmentation, tens of thousands of independent brokers, carriers, and logistics providers operating across highly specialized niches, has historically made it difficult to develop and deploy scalable technology solutions. The result is an industry that still relies heavily on phone calls, spreadsheets, manual quoting, and reactive decision-making.

The consequences of this technology deficit are severe and measurable. Pricing is inconsistent because it is based on what a dispatcher believes the market will bear on any given day, rather than on a data-driven model that accounts for historical patterns, demand signals, and cost factors. Margins are thin since without pricing precision, companies must price conservatively to avoid losses, leaving significant revenue on the table. Customer service is expensive because it requires human agents to handle every inquiry, status update, and booking modification. Lead generation is inefficient because without AI-driven ranking, sales teams spend equal time on low-probability and high-probability prospects.

The largest logistics companies in the world have recognized the transformative potential of artificial intelligence and have invested billions of dollars in advanced AI systems. Amazon has built a logistics network powered by AI that dynamically routes packages, predicts delivery windows, and adjusts staffing in real time. UPS has deployed ORION, an AI-powered route optimization system that has saved hundreds of millions of dollars in fuel costs. FedEx has invested heavily in AI-powered predictive analytics and customer service automation. These capabilities are not available to the small and mid-market. A regional auto transport broker with $10 million in annual revenue cannot afford to build a team of data scientists. A specialty freight company with $25 million in revenue cannot license enterprise AI platforms designed for Fortune 500 companies. The pricing, implementation complexity, and ongoing maintenance requirements are all prohibitive. As a result, the small to mid-market is being systematically disadvantaged relative to the largest players and the gap is widening every year.

Before the deployment of AI-driven tools, small to mid-market logistics companies consistently experience the following structural problems. Every job is priced based on current market data and dispatcher intuition. There is no intelligence layer that learns from historical pricing patterns or accounts for the real factors that impact how each shipment is priced. This creates three compounding problems: prices are inconsistent, making it hard to build customer trust or close confidently; margin buffers are thin, forcing conservative pricing that leaves revenue on the table; and the model cannot support higher-cost transaction types, carrier credit card payments, or fully online bookings at scale because the economics are not reliable enough.

Without AI-driven carrier vetting, companies have the burden of verifying carrier safety data, timestamping it, and storing each record for every load shipped. This is due to the recent Supreme Court ruling in Montgomery v. Caribe Transport II that the FAAAA's (Federal Aviation Administration Authorization Act) safety exception permits state-law negligent hiring and entrustment claims to proceed against freight brokers. The ruling means that every carrier selection decision a broker makes carries potential legal exposure under state tort law in jurisdictions across the country. Brokers must now be able to demonstrate, with documentation that can withstand legal scrutiny, that they exercised reasonable care in selecting a carrier: what data they reviewed, when they reviewed it, who made the selection decision, and how they handled any known risk factors. This requirement applies to every load dispatched and not just those that

result in accidents. The existing carrier vetting market does not solve this problem. Currently available products allow brokers to check carrier authority, safety ratings, and insurance status at a point in time. But a lookup is not a legal record. A carrier monitoring alert is not proof of diligence. When litigation arises, often years after the dispatch event, a broker using these tools has no preserved, time-stamped, tamper-evident documentation of what was checked, when and who made the hiring decision. They are left reconstructing a paper trail after the fact, which courts and plaintiff's counsel treat accordingly.

Most small to mid-market trucking logistics companies operate without real-time visibility into their own KPIs, meaning operators cannot see anomalies as they emerge, cannot forecast bottlenecks before they materialize, and cannot make data-driven decisions about pricing, staffing, or capacity.

The Solution

RoxStart AI Logistics addresses the technology gap in the small to mid-market trucking logistics industry through a purpose-built, AI solutions platform that has been developed and proven inside active operating businesses before being offered to the broader market. This is the defining characteristic of the Company's approach: the platform was not built in a software development office and then sold to logistics companies. It was built and tested inside a live trucking logistics company Sherpa and refined through thousands of real transactions before being productized for external deployment.

The core insight behind the RoxStart AI platform is that trucking logistics businesses do not need general-purpose AI. They need AI that understands the specific dynamics of their industry: the seasonality of demand, the impact of vetting carriers under the new Supreme Court ruling, the relationship between pricing and cancellation rates, the cost structure of different transaction types, and the behavioral patterns of their customers. General-purpose AI platforms cannot provide this. Only a platform built inside active logistics operations, trained on real logistics data, tested against real logistics outcomes, and refined through real logistics feedback loops can deliver the precision that small to mid-market trucking logistics companies need to compete.

The core difference between the RoxPricing module and traditional pricing tools is that every job is priced based on current market data and dispatcher intuition. There is no intelligence layer that learns from historical pricing patterns or accounts for the real factors that impact how each shipment is priced. This shift from reactive to predictive pricing is the primary driver of Sherpa's documented 18.1% improvement in net revenue per dispatch and 3.73x net profit growth. The consumer-facing expression of RoxPricing at Sherpa is the "Price Lock Promise," which guarantees customers a locked price at the time of booking, a capability that is only possible when the pricing engine is accurate enough to commit to a number without a human review.

The RoxStart AI platform is the most comprehensive solution for the trucking logistics industry. Rather than offering individual tools in isolation, RoxStart delivers the full suite of modules as a unified, integrated platform giving operators a complete intelligence layer across pricing, dispatch, carrier compliance, customer service, and financial management from day one. Designed to be simple to join and lightweight to implement, the platform gives lean broker and carrier teams access to powerful capabilities without a complex deployment or added back-office burden. With every module working together from day one, RoxStart compounds value across the operation as customers grow.

The one exception is RoxVault. Beginning in September 2026, RoxStart will offer a standalone version of the RoxVault compliance module to the broader market. This expedited decision was made in response to the U.S. Supreme Court's May 2026 ruling in Montgomery v. Caribe Transport II, which established that freight brokers may be held personally liable under state tort law for negligent carrier selection. Given the urgency of that legal exposure which affects every freight broker in the country, regardless of size. RoxStart

made the decision to bring RoxVault's carrier selection documentation capabilities to market very quickly, as a standalone offering, so that brokers can establish documentation practices without delay.

The Platform

The RoxStart AI Platform is being built as a mobile-friendly, agentic operating system for logistics businesses. Designed for simple adoption and minimal implementation, it will bring intelligent solutions to the day-to-day pain points that slow brokers and carriers down from pricing and carrier compliance to dispatch, customer service, and financial management. RoxStart is taking a staged approach, deploying completed modules within affiliate operations as live prototypes before bringing them to the broader market. RoxPricing is a live prototype implemented at Sherpa. RoxVault is a prototype in live testing at Sherpa and Mountain Sky.

The platform follows a two-track development plan: a set of modules the Company can build organically in-house over the near term, and a further set of higher-value modules whose development is accelerated by, and contingent on, capital raised in this offering. Additional modules, including carrier-facing subscription products, will be introduced as the platform evolves, creating a connected intelligence layer across the logistics workflow. Proceeds from the capital raise are intended to accelerate development, validation, and go-to-market execution, helping RoxStart bring these solutions to brokers and carriers faster.

RoxPricing is the Company's flagship module and the one with the most extensively documented results. RoxPricing is a dynamic, AI-driven pricing engine that analyzes market rates, carrier availability, route demand, seasonal patterns, and competitor pricing in real time. It outputs instant, accurate quotes with margin optimization built in. The critical distinction between the RoxPricing module and traditional pricing tools is that it prices based on what jobs like this one have historically supported, adjusted for the factors that actually move price rather than on what the market looks like today. This shift from reactive to predictive pricing is the primary driver of Sherpa’s documented 18.1% improvement in net revenue per dispatch and 3.73x net profit growth.

RoxVault is in the final stages of testing and is anticipated to launch September 2026. It creates tamper-evident, multi-source carrier selection evidence records for freight brokers at the moment of carrier assignment. The platform responds to increased documentation needs arising from the U.S. Supreme Court's May 14, 2026 decision in Montgomery v. Caribe Transport II, which removed the FAAAA federal-preemption defense that had previously shielded freight brokers from state-law negligent carrier-selection claims. As a result, such claims may now proceed against brokers in state court. That is, freight brokers can now potentially be held liable for injuries caused by the freight carriers if the brokers cannot demonstrate that they exercised ordinary care in selecting or hiring their freight carriers. This creates an incentive for the brokers to be able to contemporaneously document that they exercised due care and retain such documentation if it is needed in future litigation. No existing product in the freight technology market provides a sealed, shipment-level carrier selection evidence record with a publicly accessible verification interface. RoxVault solves this by automatically generating and securely storing a comprehensive, time-stamped record of every data point reviewed and every decision made during the carrier selection process, providing brokers with immediate, documented evidence of diligence.

RoxVault Carrier Edition is in development. RoxVault Carrier Edition extends the Company's tamper-evident document infrastructure to the carrier side of the market as a subscription product. It is designed to help carriers organize and defend the paperwork that determines whether they are paid correctly: ingesting rate confirmations and settlement documents, generating and tracking broker records requests (including any 48-hour response window that may result from pending FMCSA broker-transparency rulemaking), documenting pre-trip inspections, and applying credit-verification data to assess broker payment reliability. The Carrier Edition is intended to onboard carriers with minimal implementation and to deepen the

platform's network of participating carriers and brokers. Its scope, packaging, and pricing are being finalized, and certain features are contingent on regulatory outcomes and data partnerships described elsewhere in this document.

RoxAssist is a prototype currently in live testing at Sherpa. It provides an AI customer service layer through the company's care bot, *Roxy,* that handles inbound inquiries, shipment status updates, booking modifications, and escalation routing 24 hours a day, 7 days a week, without adding headcount. RoxAssist reduces customer service cost per order while improving response time and customer satisfaction scores. For logistics companies where customer service is a significant cost center and a frequent source of customer dissatisfaction, RoxAssist represents a direct path to margin improvement and competitive differentiation.

Target Market

RoxStart AI Logistics' primary target market is the small to mid-market segment of the trucking logistics industry, which we define as companies with annual revenues between $500 thousand and $50 million that are operationally sound but technology-constrained. This segment includes individual owner operators, freight brokers that match shippers with carriers across specific geographic corridors or commodity types and specialty transport companies operating in niches such as auto transport, heavy haul, temperature-controlled freight, and white-glove delivery; third-party logistics (3PL) providers that manage supply chain functions on behalf of shippers, including warehousing, transportation management, and fulfillment; last-mile delivery services that handle the final leg of delivery from distribution centers to end customers; and household goods movers operating in the residential relocation market.

These companies share a common profile: they have real revenue, real customers, and proven demand, but their growth is capped by manual processes and poor data infrastructure. The North American market alone represents approximately $1 trillion in logistics revenue, with the global market exceeding $10 trillion. The carrier market RoxStart AI Logistics is targeting is substantial. Of the approximately 580,000 active carriers operating in the United States, 99.3 percent run fleets of fewer than 100 trucks and 90 percent operate fleets of fewer than 10 trucks, a segment made up largely of owner-operators and small independent fleets. This is the core of the American trucking industry: highly fragmented, largely underserved by enterprise technology, and precisely the market RoxStart was built to serve.

The freight brokerage segment, one of the Company's target niches is a $90+ billion North American market and that is made up of 27,000 brokers and 26,000 of those brokers operate with $1 million in revenue or less. The auto transport segment, where the Company has its most extensive operational experience, is a $12+ billion market. The small to mid-market segment of these industries represents hundreds of billions of dollars in aggregate revenue and thousands of potential Agentic AI clients.

The Company anticipates extending capabilities into rental fleet management, dealer vehicle moves, and corporate vehicle management markets that are currently served by manual processes and represent significant untapped revenue opportunity. This B2B expansion is a direct result of the AI platform's ability to handle increased volume and complexity without proportional cost increases.

Competitive Advantage

RoxStart AI Logistics occupies a unique and defensible position in the market. The Company is not a logistics software vendor. It is not a general-purpose AI platform that has been adapted for logistics. It is an Agentic AI technology company that builds and proves its platform inside active trucking logistics operations which gives it a distinct competitive advantage. Enterprise SaaS vendors sell to logistics companies from the outside looking in. RoxStart AI Logistics proves its technology within its affiliate

network, including Sherpa, AES and Mountain Sky. This means that every sales conversation, every analyst briefing, and every press interaction is grounded in operational credibility that pure software vendors cannot match. When RoxStart AI Logistics tells a prospective Agentic AI client that its pricing engine will improve their net revenue per dispatch by 18%, it can point to proven results from its affiliate entity. No competitor can make that claim.

Every transaction processed across the affiliate network, including pricing decisions, carrier matches, customer interactions, and route outcomes feeds anonymously back into the platform, making the agentic AI models more accurate and autonomous over time. The more businesses on the platform, the better it performs. New entrants cannot replicate years of accumulated logistics training data. This data flywheel creates a compounding competitive advantage that widens with every passing month and every additional transaction. As the platform scales across more operators, its real-time view of carrier availability, market rates, and route performance becomes increasingly comprehensive and increasingly valuable to each additional participant.

The Company's competitive landscape includes traditional logistics software providers, general-purpose AI platforms, and logistics technology startups. Traditional Transportation Management Systems (TMS) are logistics-specific but built on legacy architectures that are not AI-native. They rely on client-provided data and charge fixed subscription fees regardless of whether the software delivers results. General AI and SaaS platforms such as Salesforce and Oracle are built for enterprise and adapted for logistics; they are not purpose-built for the small to mid-market and rely on client data rather than operational training data built from real logistics transactions. Current logistics technology startups are logistics-specific and AI-enabled, but they are primarily large enterprise-focused and do not operate alongside affiliated logistics businesses, meaning their proof of concept is venture-backed growth metrics rather than proven P&L results.

The following table illustrates the key dimensions of differentiation between RoxStart AI Logistics and its primary competitor categories:

Dimension	**RoxStart AI Logistics**	**General AI/SaaS Platforms**	**Logistics-Specific Software**	**Logistics Tech Startups**
Technology Origin	Built and proven inside active logistics operations	Built for large enterprises, adapted for logistics	Built for logistics, but does not use AI	AI built in a lab by engineers, not by people who have run a logistics company
Industry Specificity	Purpose-built for trucking logistics small to mid-market	General-purpose, broad industry coverage	Logistics-specific, but built on outdated technology	Not focused on small to mid-sized market
Data Advantage	Accumulated data from affiliates	Relies on client data	Relies on client data	Data collected from outside sources. Data not collected from an entity’s operations
Small to Mid-Market Access	Primary focus	Not designed for small to mid-market	Partial mid-market coverage	Built for large enterprise customers. Small and mid-sized operators are not the priority

Market Opportunity

The trucking logistics industry is one of the largest and most economically significant industries in the world. Global logistics revenues exceed $10 trillion annually, with the US representing approximately $1 trillion of that total. Despite this scale, the industry remains one of the least technologically advanced, with the vast majority of small to mid-market operators still relying on manual processes, legacy software, and reactive decision-making. The AI-in-logistics market is growing rapidly. Industry analysts project that AI adoption in logistics will grow at a compound annual growth rate (CAGR) of over 40% through 2030, driven by the demonstrable **R**eturn **O**n **I**nvestment of AI deployment in pricing, dispatching, customer service, and demand forecasting. However, this growth is currently concentrated at the large enterprise level. The small to mid-market which represents $500 billion in aggregate revenue, and moves 50% of US goods, remains largely untouched.

The financial opportunity for investors in RoxStart AI Logistics can be understood through two distinct but mutually reinforcing layers. The first layer is the scalable deployment of the Agentic AI platform across the broader market. As the platform is licensed to third-party logistics operators, it generates high-margin, recurring software revenue. Because the core infrastructure is already built and proven, each new client adds directly to the bottom line, creating a compounding revenue stream that scales rapidly. The second layer is demonstrated trajectory. Sherpa Auto Transport's net profit grew from $300,000 to $1.12 million in the same period. This is not a projection, it is proven. AI deployment is projected to accelerate Sherpa's growth to $75 million in revenue and $7 million in net profit by 2028. Investors are not being asked to bet on an unproven model.

With over $500 billion in annual revenue generated by the hundreds of thousands of carriers, operators, and freight brokers that form the backbone of American commerce, this segment moves the majority of goods across the country, yet it has been almost entirely bypassed by the enterprise-grade AI tools that the largest logistics companies have spent billions of dollars building for themselves. RoxStart AI Logistics was built specifically to close that gap. By delivering Agentic AI solutions purpose-built for the scale, complexity, and budget realities of the small to mid-market, the Company is addressing a massive, underserved industry with a proven platform and a clear path to market leadership.

Go-to-Market Strategy

RoxStart AI Logistics goes to market as a focused Agentic AI company purpose-built for the trucking and logistics industry. The Company's go-to-market strategy begins with the formalization and documentation of the Agentic AI modules already live at Sherpa Auto Transport, the quantification of the demonstrated impact of each deployed module with specific proven metrics, and the aggressive rollout of the platform to trucking carriers, freight brokers, and logistics operators across the small to mid-market.

The RoxStart Agentic AI platform is the Company's primary long-term recurring revenue driver. RoxStart AI Logistics licenses its full suite of AI modules to trucking carriers, freight brokers, and logistics operators, creating recurring, high-margin, and scalable revenue across a market that has historically lacked access to enterprise-grade technology.

The go-to-market strategy begins in the industries and geographies where RoxStart has the deepest operational credibility, which are auto transport, specialty freight, and regional carriers and then expands outward from there. The full platform suite is offered on a tiered subscription model, with pricing based on the size, data usage, and operational complexity of each client's business. Every tier includes access to all RoxStart AI modules, ensuring that clients receive the full benefit of the platform.

This approach provides a significant competitive and narrative advantage: RoxStart AI Logistics is not selling logistics software built in an office. It is selling a platform that was built, tested, and proven inside a live, operating logistics business with audited financial results to demonstrate its efficacy. No competitor in the market can make that claim.

RoxVault, the standalone product and entry point to the platform. The Supreme Court's unanimous May 2026 ruling in Montgomery v. Caribe Transport II established that freight brokers can be held personally liable under state law for negligent carrier selection. This ruling created an immediate, urgent compliance requirement for every freight broker in the country. RoxVault, RoxStart AI Logistics' carrier selection documentation module, is the product purpose-built to meet this requirement.

Beginning in September 2026, RoxStart will bring RoxVault to market as a standalone compliance tool available to any freight broker, independent of the full platform. This dual-channel approach means RoxVault will be offered both as a standalone module for brokers who need immediate compliance documentation, and as an included component of the full RoxStart platform suite for clients. Even as the broader platform scales, RoxVault will remain independently available, serving as both a standalone revenue stream and a direct pipeline into the full RoxStart platform for brokers who experience its value firsthand. The Supreme Court ruling serves as a powerful, time-sensitive market catalyst that accelerates adoption and shortens the sales cycle for the Company's broader platform.

Traction and Proof

The efficacy of the RoxStart AI platform is not theoretical; it is validated by the operational transformation of Sherpa. Sherpa is an affiliate entity and the first business in which the RoxStart AI platform was deployed. The results of this deployment are proven, specific, and reproducible.

In August 2024, Sherpa deployed what has become the RoxPricing module as its agentic AI pricing engine prototype. The shift was immediate and measurable. Sherpa's net profit grew from approximately $300,000 in 2024 to approximately $1.12 million in 2025, a nearly 3.73x increase in a single year. The agentic AI pricing tool was identified as the primary operational driver of this improvement. This result places the four highest EBITDA months in Sherpa's history as the model's feedback loop reached sufficient data maturity to price with peak precision.

Sherpa’s average net revenue per dispatch rose 18.1%, from $231 to $273 after implementing the pricing model. Critically, this improvement was not a market tailwind. Industry conditions did not change materially in August 2024. This was pricing precision. The tool identified that Sherpa was systematically underpricing certain job types and routes, and identifying unlocked revenue that was always there, but which was not being captured. Both gross and net revenue per dispatch improved in lockstep, meaning the pricing engine was building cost-of-payment awareness into its outputs. It was not just raising prices, it was raising prices to levels where even higher-cost transactions remained additive to the bottom line.

Additionally, after-the-fact customer rebates that were previously required to address pricing inconsistencies fell 92%, from approximately $10.28 per dispatch to $0.83 per dispatch. This indicates that the AI pricing engine was not only generating higher margins but was doing so with greater accuracy and customer acceptance, eliminating the need for manual price concessions to save deals.

The RoxPricing tool does not plateau. It gets better with every completed job. Every transaction is a new data point fed back into the agentic AI model, enabling the system to price and act with greater precision over time. Pricing accuracy in August 2025 materially exceeded pricing accuracy in August 2024. The gap between August 2025 and August 2026 will be larger still. Competitors using static or market-reactive pricing models cannot replicate this without starting from zero and waiting years for the data to accumulate.

Pricing

RoxStart AI Logistics generates revenue through its Agentic AI platform. This recurring revenue is generated by providing the AI platform to trucking logistics companies. This is the intelligence layer that creates high-margin, recurring revenue that is scalable.

Pricing for the Agentic AI platform is designed to be flexible and accessible. The Company anticipates offering several tiered pricing packages that can be customized to match the specific needs, technology maturity, and budget of each client. Most pricing packages include two components: a one-time implementation fee that covers platform integration, data migration, and initial staff training; and an ongoing monthly subscription fee that provides access to the selected platform modules and continued support. For customers who do not need integration, the implementation fee will be waived.

The RoxStart AI platform is offered as a single, unified solution giving every client access to the full suite of modules from the moment they onboard. Pricing is structured in tiers based on the size, data usage, and operational complexity of each client's business. Every tier includes the complete RoxStart suite, so clients are never limited to a subset of tools while their business demands more. As a client's operation grows, more volume, more complexity, more data, their subscription scales with them, reflecting the expanded capacity and intelligence the platform is providing. This model is designed to grow alongside the businesses it serves, creating a long-term partnership rather than a single point service or a transactional software relationship.

This pricing structure reflects the Company's core philosophy: that enterprise-grade AI should be accessible to the small to mid-market, priced proportionally to the size and complexity of the operator, and structured to deliver measurable value from day one.

Vision

RoxStart AI Logistics' long-term vision is to become the leading platform for delivering agentic AI solutions for the small to mid-sized trucking logistics companies providing intelligent pricing, customer service, carrier selection and shipping audit trail. The Company envisions a future in which every small to mid-market logistics operator, regardless of size, geography, or niche, has access to premier quality agentic AI-driven operational intelligence that today is available only to the largest carriers and platforms. RoxStart AI Logistics is building the infrastructure to make that future possible.

The path to that vision is straightforward: build the most credible, most proven AI platform in the industry, and put it in the hands of as many operators as possible. The Company's competitive advantage is not theoretical. The platform was built and proven inside a live logistics operation with audited results that demonstrate exactly what it can do. That proof is the foundation on which the Company's growth is built.

As the client base expands, the platform's data flywheel accelerates. Every operator that joins the platform contributes to a richer, more accurate set of training data. The models improve. The pricing intelligence sharpens. The dispatch matching becomes more precise. The platform becomes more accurate, more valuable, and more defensible with every client added and the competitive moat widens accordingly.

RoxStart AI Logistics is not building incremental improvement on top of an existing category. It is establishing a new one: the AI-native logistics operating platform for the small to mid-market. A company that sits at the intersection of operational credibility and artificial intelligence, and that uses the proof of one to accelerate the growth of the other. The Company's long-term financial model is built on recurring, high-margin AI platform revenue that scales without proportional increases in cost or headcount, positioning RoxStart AI Logistics to command a premium valuation relative to both traditional logistics operators and conventional software vendors.

Operations

The Company's AI platform is being actively deployed in Sherpa, AES and Mountain Sky, entities controlled by Sakaem, with RoxPricing and RoxVault implemented as a live prototype at Sherpa and Mountain Sky. The RoxVault module is expected to be ready for licensing to customers in September 2026. Additional modules are expected to be added as the platform continues to evolve.

The RoxStart AI platform is built on a cloud-based architecture that enables rapid deployment, continuous updates, and seamless scalability. The platform's agentic AI models are trained on logistics data generated by the affiliate operating businesses and updated continuously as new transactions are completed with autonomous agents executing workflows across pricing, carrier vetting, and customer service without requiring manual intervention at each step. The feedback loop in which every completed job generates new training data is the operational mechanism behind the platform's compounding improvement over time. The Company has developed a documented integration plan based on the Sherpa deployment. This plan covers the full lifecycle of an AI platform integration: data assessment and migration, model training and calibration, module deployment and testing, staff training, and ongoing performance monitoring.

RoxStart AI Logistics is expanding a team that combines deep logistics domain expertise with AI and data science capabilities. The Company's leadership team brings experience in logistics operations, technology development, and capital markets. The Company's technology team is responsible for the ongoing development and maintenance of the AI platform, including the productization of new modules and the continuous improvement of existing ones. The Company operates within the regulatory framework governing freight brokerage and transportation services in the United States, including applicable licensing requirements under the Federal Motor Carrier Safety Administration (FMCSA). The Company's Agentic AI platform is designed to comply with applicable data privacy and security regulations, including those governing the handling of customer and carrier data.

The path forward begins with RoxVault’s public launch in September, followed by the first quarter 2027 release of the full Agentic AI platform. From there, growth compounds through more clients, more data, and more intelligence, positioning RoxStart as the standard for Agentic AI in American trucking logistics.

Acquisition of Technology

On June 5, 2026 Sakaem Holdings, Inc. transferred to the Company the technology used by, or to be used by, the Company in its business in its then-current form, including improvements to the technology and all inventions, know-how, experience, knowledge, trade secrets and proprietary information relating to the technology. While certain portions of the technology are ready for customer deployment, other portions of the technology will require further development before they can be marketed for sale or license.

In consideration for the transfer of the technology, the Company issued Sakaem 13,000,000 shares of its Class A common stock. In addition, the Company entered into a Technology Royalty Agreement with Sakaem pursuant to which the Company agreed to pay Sakaem 5% of the revenue generated from the licensing of the technology until the earlier of (1) the aggregate amount of such royalty payments equaling $10,000,000 or (2) ten years from the date of the first revenue generated from a third-party customer.

Following the transfer of the technology to the Company, the Company licensed the technology to Sakaem Holdings, Inc. and its subsidiaries (“Sakaem”) for use in their business and operations. In consideration for the license, Sakaem will pay the Company $5,000 per month. The license expires on the earlier of December 31, 2026 or when Sakaem and the Company enter into a standard commercial license agreement.

Company Information

The Company was formed as a Delaware corporation on May 12, 2026.

The Company's address is: 423 Lanesborough Dr., Marietta, Georgia 30064

The Company's phone number is: (404) 474-1384.

RISK FACTORS

Investors should be aware that this offering involves certain risks, including those described below, which could adversely affect the value of the Company's Series A Preferred Stock. The Company does not make, nor has it authorized any other person to make, any representation about the future market value of the Company's Series A Preferred Stock. In addition to the other information contained in this Private Offering Memorandum, the following factors should be considered carefully in evaluating an investment in the Company's Series A Preferred Stock.

We are an early-stage company and have not yet achieved profitability.

As of the date of this Private Offering Memorandum, and since our inception, we have not yet generated revenue as expected for a company in the product development stage. Any forecasts we make concerning our operations may prove to be inaccurate. Our prospects must be considered in light of the risks, expenses, and difficulties frequently encountered by companies in the early stage of development. There is no assurance that the Company will ever be profitable. As a result of these risks, challenges, and uncertainties, the value of your investment could be significantly reduced or completely lost.

The Company's offering is being conducted on a "best efforts" basis.

There is no minimum amount which is required to be raised in this offering and all proceeds from the sale of the securities offered will be delivered to the Company as they are received. If only a small number of securities offered are sold, the amount received from this offering may provide little benefit to the Company. Even if all securities offered are sold, the Company may need additional capital.

The Company does not know what the terms of any future capital raising may be, but any future sale of the Company's equity securities will dilute the ownership of existing stockholders and could be at prices substantially below the offering price of the Company's preferred stock. The failure of the Company to obtain the capital which it requires may result in the slower implementation of the Company's business plan.

The Company May be Unable to Develop its AI Modules

As described in the "Business – the Platform" section the Company is developing a number of AI modules. The Company expects one of these modules will be ready to license to customers by September 2026. The Company expects remaining modules will be available for licensing to customers by first quarter 2027. There can be no assurance that any of the Company's modules can be successfully developed.

The Company is dependent on its management and the loss of any of its officers could harm the Company's business.

The Company's future success depends largely upon the experience, skill, and contacts of the Company's officers. The loss of the services of these officers may have a material adverse effect upon the Company's business.

As of the date of this Private Offering Memorandum, there was no public market for our preferred stock. In addition, a market for our preferred stock may never develop.

An active trading market for the Company's shares of common stock may never develop or be sustained, and as a result, you may be unable to sell your shares of our Series A Preferred Stock. A public trading market having the desirable characteristics of depth, liquidity and orderliness depends upon the existence of willing buyers and sellers at any given time, such existence being dependent upon the individual decisions of buyers and sellers over which neither the Company nor any market maker has control. The failure of an active and liquid trading market to develop and continue would likely have a material adverse effect on the value of the Company's Preferred Stock. An inactive market may also impair the Company's ability to raise capital to continue to fund operations by issuing shares and may impair the Company's ability to acquire other companies or technologies by using the Company's shares as consideration.

The securities sold in this Offering will be "restricted securities" as that term is defined in Rule 144 of the Securities Act of 1933 (the "Act").

As such, the securities sold in this Offering may be sold only in compliance with Rule 144 or some other exemption from registration under the Act, unless the securities are covered by an effective registration statement under the Act.

Risks Associated with the Increased Use of AI Technologies.

While the use of AI technologies is in the early stages of widespread adoption and continues to rapidly evolve, companies are increasingly considering the extent to which AI will be used in their operations. Risks related to AI include operational risks such as the potential for errors or inaccuracies in work product developed with AI; risks related to intellectual property rights with respect to both the inputs to the program (including leakage of confidential or proprietary information or infringement) and the program outputs (including infringement by and ownership rights to AI work product); and risks related to the potential for inherent biases in the algorithm or programming, among others. The complexity of, and lack of transparency into, many AI models and the speed of technological advancements may make it difficult for companies to understand and assess their proper operation and fully recognize the related risks.

In addition, the legal and regulatory environment relating to AI is uncertain and rapidly evolving, both in the US and internationally, and includes new regulations targeted specifically at AI as well as updates to or developments in intellectual property, privacy, consumer protection, employment, and other laws regarding the use of AI. These laws and regulations could require changes in the Company's implementation of AI technology, increase compliance costs and/or increase the risk of non-compliance. Any of these risks could expose the Company to liability or adverse legal or regulatory consequences and reputational harm. There is also the risk of AI-related competition and threats to current business models, as evolving AI technologies may increase competition, alter customer demand or render existing technologies obsolete.

Risks Involving Cybersecurity

Cybersecurity incidents, data misuse, and ransomware attacks continue to be top of mind for both companies and investors, particularly in light of evolving technologies such as AI. Unauthorized access and data breaches pose threats of theft, misuse, or loss of sensitive data, including personal, financial, and proprietary information which can result in operational disruptions, impact a company's reputation, customer trust, and financial condition, and lead to legal liabilities, regulatory fines, and costly remediation efforts. Reliance on third-party vendors can introduce additional vulnerabilities. Further, timely detection, identification, and response to evolving cyber threats remain challenging, requiring significant resources for cybersecurity measures, technology upgrades, training, and incident response. Cybersecurity insurance may offer some protection, but it may not fully cover all losses or liabilities.

The Company may not be able to effectively manage its growth, which would impair results of operations.

The Company intends to expand the scope of its operating activities significantly. If the Company is successful in executing its business plan, it will experience business growth that could place a significant strain on operations, finances, management, and other resources.

The ability to effectively manage growth may require the Company to substantially expand the capabilities of administrative and operational resources and to attract, train, manage, and retain qualified management and other personnel. There can be no assurance that the Company will be successful in recruiting and retaining new employees or retaining existing employees.

The Company cannot provide assurances that management will be able to manage this growth effectively. The failure to successfully manage growth could materially adversely affect its business, financial condition or results of operations.

Arbitrary establishment of offering price

The offering price of the Series A Preferred Stock has been arbitrarily established by the Company, considering such matters as past offerings, the state of the Company's product and business development and the general condition of the industry in which it operates. The offering price bears little relationship to the assets, net worth, or any other objective criteria of value applicable to the Company.

We may issue shares of preferred stock without shareholder approval.

Our articles of incorporation currently authorize the issuance of up to 40,000,000 shares of preferred stock. The board has the power to issue shares without shareholder approval, and such shares can be issued with such rights, preferences, and limitations as may be determined by our board of directors. The rights of the holders of common stock will be subject to, and may be adversely affected by, the rights of any holders of preferred stock that may be issued in the future. We presently have no commitments or contracts to issue any shares of preferred stock. Authorized and unissued preferred stock could delay, discourage, hinder or preclude an unsolicited acquisition of our company, could make it less likely that shareholders receive a premium for their shares as a result of any such attempt, and could adversely affect the market prices of, and the voting and other rights, of the holders of outstanding shares of our common stock

MANAGEMENT

Name	Age	Position
Katie Grace Helton	44	Chief Executive Officer and a Director
T. Michael Riggs	71	President, Chief Operating Officer and a Director
Madison Vessels	39	Chief Financial Officer
Sarah Riggs Amico	46	Secretary and a Director
Brantley Kendell	40	Chief Technology Officer
Samuel Torrence	75	Director
Deborah McConchie	73	Director

Our directors are appointed for a one-year term, holding office until the next annual general meeting of our shareholders or until their successors are elected or appointed. Our officers are appointed by our board of directors and serve at the discretion of the board.

Katie Grace Helton has been an officer and director of the Company since June 2, 2026. Since February 2026, Ms. Helton has been the President and Chief Executive Officer of Sakaem Holdings, Inc. and its subsidiaries. Between November 2009 and March 2025, Ms. Helton was the Chief Administrative Officer for Jack Cooper Holdings, Inc., where she supervised the Human Resources, Accounting & Finance, Legal, Labor, and Technology departments. Ms. Helton is a graduate of the Washington University School of Law and a member in good standing of the State Bar of Georgia.

T. Michael Riggs has been an officer and director of the Company since June 2, 2026. In 2018, Mr. Riggs founded Sakaem Holdings, Inc. and has served as a consultant to Sakaem Holdings since that date. Between June 2009 and February 2025 Mr. Riggs was the Chief Executive Officer for Jack Cooper Holdings, Inc. Mr. Riggs earned an MBA from Harvard in 1979 and began his career with General Motors. Since 1991, Mr. Riggs has served as President or CEO of multiple transportation and logistics companies (some of which were turnaround situations): Hook Up Transport; Automotive Carrier Services; JHT Holdings; Active Car Haul; Jack Cooper Transport, Standard Forwarding Freight, and RoxStart AI Logistics (or "RAIL"). Mr. Riggs has been on the Board and the Executive Committee of the American Trucking Association and Chairman of the Auto Carriers Conference. In 2013, Mr. Riggs won the Ernst & Young "Entrepreneur of the Year Award" for the Midwest Region. Mr. Riggs also won the "Global Outstanding Achievement Award", an international award given to him in London from the Automotive Supply Chain Magazine. His companies have won Global Supplier of the Year Award from General Motors, the President's Award from Toyota, and other honors.

Madison Vessels has been an officer of the Company since June 2, 2026. Since May 2026 Ms. Vessels has been the Chief Financial Officer for Sakaem Holdings, Inc. Between October 2025 and April 2026 Ms. Vessels was the Controller for Sakaem Holdings. Between October 2022 and September 2025, Ms. Vesels was the accounting and finance manager for Radical Health, a company which provides software to companies in the healthcare industry. Between June 2016 and June 2022 Ms. Vessels was the accounting manager for Next Wave CNC, a company involved in the manufacturing of laser engraving, metal carving and wood carving equipment.

Sarah Riggs Amico has served as an officer and director of the Company since June 2, 2026. Since 2019, Ms. Amico has served as a director of Sakaem Holdings, Inc. Since 2017, she has also served as Director of Privacy for Privacy4Cars. Ms. Amico previously held multiple leadership roles with Jack Cooper Holdings, Inc., including service on the Board of Directors and as Executive Vice Chairman from June 2011 through November 2014. She subsequently served as Executive Chairperson from November 2014 through January 2020 and again as Executive Chairperson of the Board from November 2020 through October 2024. From

October 2024 through December 2024, Ms. Amico served as Chairman and Chief Executive Officer of Jack Cooper Holdings, Inc.

Brantley Kendall has been the Company's Chief Technology Officer since June 2 2026. From January 2018 through December 2025, Mr. Kendall served as Vice President of Information Technology and Application Development for Sherpa Auto Transport, a subsidiary of Sakaem Holdings. He has served in the same role at Sakaem Holdings since December 2025 and has additionally served as the Chief Technology Officer for Sakaem Holdings since April 2026.

Samuel Torrence has been a director of the Company since June 2, 2026. Mr. Torrence has been:

- a Director of Jack Cooper Holdings, Inc. (5/2011 to 5/2019);
- a Director of JC TOPCO, Inc. (5/2024 to 4/2025);
- the Executive Vice President of Bridgestone Firestone, Inc. (1985 to 1994);
- the Executive Vice President of Mack Trucks, Inc. (1994 to 2001); and
- the President and Chief Operating Officer of Just Born, Inc. (2001 to 2008).

Deborah McConchie has been a director of the Company since June 2, 2026. Since 1988 Ms. McConchie has been the Chief Executive Officer of Bottomline Marketing Consulting, a boutique strategy consulting firm specializing in accelerating growth by developing customer-focused organizations that attract, engage and retain satisfied customers and stakeholders. Between 2019 and 2023 Ms. McConchie was the Chief Medical Officer of, and an advisor to, Forte Protein, Inc., a women-founded startup, based out of Cornell University, developing animal proteins in plants, without animals, using a proprietary molecular farming technology. Since 2024 Ms. McConchie was a director and Vice President of Programming for the Harvard Business School Women's Alumni Association. Since 2019 Ms. McConchie has held numerous positions with the CleanTech Open Accelerator Program, the world's largest clean technology accelerator competition program helping early-stage innovators develop their business models, engage investors and secure first customers.

Ms. Helton and Ms. Amico are the daughters of Mr. Riggs.

Sakaem Holdings, Inc. is the Company's largest shareholder and is involved in the trucking industry. The Company's directors are qualified to act as such for the following reasons:

Name	**Reason**
Katie Grace Helton	Past experience in the logistics and trucking industries
T. Michael Riggs	Past experience in the logistics and trucking industries
Sarah Riggs Amico	Past experience in the logistics and trucking industries
Samuel Torrence	Past experience in the logistics and trucking industries
Deborah McConchie	Past experience in helping organizations retain customers

Mr. Torrence and Ms. McConchie are independent directors, as that term is defined in Section 803 of the NYSE American Company Guide.

As with many smaller companies, our Board of Directors does not have a standing audit, nominating, or compensation committee, committees performing similar functions, or charters for such committees. Instead, the functions that might be delegated to such committees are carried out by our directors, to the

extent required. Our directors believe that the cost associated with such committees has not been justified under our current circumstances.

Our Board of Directors has the ultimate responsibility to evaluate and respond to risks facing us. Our Board of Directors fulfills its obligations in this regard by meeting on a regular basis and communicating, when necessary, with our officers.

We do not have an Insider Trading Policy since, as of the date of this Private Offering Memorandum, there was no public market for our securities.

Executive Compensation

Our executive officers will be compensated through the following four components:

- Base Salary;
- Short-Term Incentives (cash bonuses);
- Long-Term Incentives (equity-based awards);
- Benefits.

These components provide a balanced mix of base compensation and compensation that is contingent upon our executive officer's individual performance. A goal of the compensation program is to provide executive officers with a reasonable level of security through base salary and benefits. We want to ensure that the compensation programs are appropriately designed to encourage executive officer retention and motivation to create shareholder value. We believe that our shareholders are best served when we can attract and retain talented executives by providing compensation packages that are competitive but fair.

Base Salaries

Base salaries generally have been targeted to be competitive when compared to the salary levels of persons holding similar positions in other publicly traded companies of comparable size. The executive officer's respective responsibilities, experience, expertise, and individual performance are considered.

Short-Term Incentives

Cash bonuses may be awarded at the sole discretion of the Board of Directors based upon a variety of factors that encompass both individual and company performance.

Long-Term Incentives

Equity incentive awards help to align the interests of our employees with those of our shareholders. Equity based awards are made under our Equity Incentive Plan. Options are granted with exercise prices equal to the closing price of our stock on the date of grant and may be subject to a vesting schedule as determined by the Board of Directors which administers the plan.

The following shows the amount of time our officers expect to devote to our business during the twelve months ending June 30, 2027.

Name	Percent of Time Devoted to Our Business
Katie Grace Helton	50%
T. Michael Riggs	100%
Madison Vessels	50%
Sarah Riggs Amico	25%
Brantley Kendell	75%

Employment Agreements

The Company does not have employment agreements with any of its executive officers.

There are no compensatory plans or arrangements, including payments to be received from the Company with respect to any executive Officer, that would result in payments to such person because of his or her resignation, retirement or other termination of employment with the Company, or its subsidiaries, any change in control, or a change in the person's responsibilities following a change in control of the Company.

PRINCIPAL SHAREHOLDERS

The following table shows the ownership, as of the date of this Private Offering Memorandum, of those persons owning beneficially 5% or more of our common stock and the number and percentage of outstanding shares owned by each of our directors and officers and by all officers and directors as a group. Each owner has sole voting and investment power over their shares of common stock.

Name	Shares Owned	% of Outstanding Shares
Katie Grace Helton	1,000,000	5%
T. Michael Riggs	--	--
Madison Vessels	200,000	1%
Sarah Riggs Amico	600,000	3%
Brantley Kendell	400,000	2%
Samuel Torrence	400,000	2%
Deborah McConchie	400,000	2%
All Officers and Directors as a group (7 Persons)	3,000,000	15%
Rod Turner	1,000,000	5%
Sakaem Holdings, Inc.	13,000,000	65%

Sakaem Holdings, Inc. is controlled by the T. Michael Riggs Irrevocable Trust of 2014 (Delaware). Ms. Helton and Ms. Amico serve as trustees of the Trust.

PLAN OF DISTRIBUTION

This Offering is intended as a non-public offering, exempt from registration under Section 4(a)(2) of the Securities Act of 1933 ("the Act"), as amended, and/or Regulation D promulgated pursuant to the Act and the securities laws and regulations of certain states. The securities which are subject to the Offering have not been registered under the securities Act of 1933, nor pursuant to the provisions of any state securities laws. Availability of the exemptions from the securities laws for the sale of the securities is dependent upon

the investment intent of the investors. Accordingly, each investor will be required to acknowledge, among other things, that the purchase of the securities is for investment, for his own sole account, and without any view to resale or other distribution thereof. Since the sale of the securities is not registered, the securities will be restricted and may not be resold without registration, except under specific exemptions from the securities registration requirements.

The Company has agreed to pay Manhattan Street Capital ("MSC") a service fee equal of $400 for each investor that invests through its platform. The Company will pay $1,000 for each corporate or IRA investment and $5,000 for each professional entity investment.

The Company will also pay a monthly fee of $15,000 to MSC for services provided in connection with this offering.

There is no firm commitment by any person to purchase any of our shares, and there is no assurance that any shares offered will be sold. There is no minimum number of shares which are required to be sold in this offering. We may terminate this offering at any time.

INVESTOR SUITABILITY STANDARDS

The Company will offer and sell the Securities only to Accredited Investors.

An accredited investor is:

- A natural person (as opposed to a corporation, partnership, trust or other legal entity) whose net worth, or joint net worth together with his/her spouse, exceeds $1,000,000 exclusive of such person's primary residence;
- 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 Section 506(b)(2)(ii) of Regulation D;
- A natural person (as opposed to a corporation, partnership, trust or other legal entity) whose individ ual income was in excess of $200,000 in each of the two most recent years (or whose joint income with such person's spouse was at least $300,000 during such years) and who reasonably expects an income in excess of such amount in the current year; or
- A corporation, partnership, trust or other legal entity (as opposed to a natural person) and all of such entity's equity owners fall into one or more of the categories enumerated above.

Prior to the purchase of the Securities, each prospective investor will be required to represent in the Subscription Agreement that:

1. Such investor's overall commitment to investments which are not readily marketable is not disproportionate to his or her net worth and such investor's investment in the Securities will not cause his or her overall commitment to become excessive;

2. Such investor has adequate means of providing for current needs and personal contingencies, has no need for liquidity in his or her investment in the Securities and has no reason to anticipate any change in personal circumstances, financial or otherwise, which might cause or require any sale or distribution of the Securities;

3. Such investor has evaluated the risks of investing in the Securities;

4. Such investor can bear the economic risks of the investment and has the capacity to protect his or her own interests in connection with the transaction;

5. Such investor has substantial experience in making investment decisions of this type or is relying on his or her own advisor or qualified purchaser representative in making this investment decision;

6. Such investor is aware that the Securities have not been registered under the Securities Act of 1933, as amended, but rather are being offered in reliance upon an exemption from the registration requirements of that Act, and that the subsequent sale or other disposition of such Securities will require, in the absence of such registration, the satisfaction of such conditions as the Company may require;

7. Such investor is aware that there is no market for the Company's Series A Preferred stock at this time, and there is no assurance that a market will ever develop;

8. Such investor is aware that the Securities being offered will not be transferable unless such Securities are registered or except with the prior written consent of the Company, which consent may be withheld under certain circumstances;

9. Such investor is aware that any person to whom the investor may subsequently wish to sell the Securities (if the Securities are not registered) may have to satisfy standards of suitability at least as stringent as those set forth herein and that, in addition, the prior written approval of any such sale by certain state securities regulatory authorities may be required; and

10. Such investor is purchasing the Securities for his or her own account, for investment, and not with a view to resale or distribution.

The Securities will be offered only to individuals who are able to represent that they meet the foregoing standards and who are residents of states in which the Securities have been qualified for sale or in which there is an available exemption from registration. Prospective investors which are not natural persons (e.g., corporations, trusts, or partnerships) will be required to meet the foregoing standards or such other more stringent standards, and to make such representations in connection therewith, as the Company may deem appropriate. If a purchaser representative is required, he must also execute a disclosure and acknowledgment form.

RESALE RESTRICTIONS

The Securities issued in this Offering will be "restricted securities" as that term is defined in Rule l44 of the Securities and Exchange Commission, and may, in the future, be sold only in compliance with Rule l44 or some other exemption from registration under the Securities Act of 1933, the availability of which must be established by the holder to the satisfaction of the Company, unless the securities are covered by an effective registration statement under the Securities Act of 1933. Rule l44 provides, in essence, that a person who is not affiliated with the Company may, after six months from the date of acquisition, sell restricted securities without restriction, provided the Company files 10-K and 10-Q reports with the Securities and Exchange Commission and is current in its filings with the SEC. There can be no assurance that Rule l44 or any other exemption will be available for the resale of the Securities purchased by investors in this Offering.

In order to facilitate compliance with the limitations on the resale of the securities purchased by investors in this Offering: (i) a legend will be placed on the certificates stating that the securities have not been registered under the Act and setting forth the restrictions on transferability and sale; (ii) a stop transfer notation will be made with respect to the securities in the appropriate records of the Company; and, (iii) stop transfer instructions will be issued to the Company's transfer agent.

DESCRIPTION OF SECURITIES

Common Stock

The Company is authorized to issue 20,000,000 shares of Class A Common Stock and 40,000,000 shares of Class B Common Stock (collectively the "Common Stock"). Cumulative voting is not allowed; hence, the holders of a majority of the outstanding Common Stock can elect all directors.

Holders of Common Stock are entitled to receive such dividends as may be declared by the Board of Directors out of funds legally available therefor and, in the event of liquidation, to share pro rata in any distribution of the Company's assets after payment of liabilities. The board is not obligated to declare a dividend. It is not anticipated that dividends will be paid in the foreseeable future.

Holders of Class A Common Stock have preemptive rights to subscribe to additional shares of common stock if issued by the Company in certain circumstances. There is no conversion, redemption, sinking fund, or similar provisions regarding the Common Stock. All outstanding shares of Common Stock are fully paid and non-assessable.

Holders of Class A Common Stock are each entitled to cast five votes for each share held of record on all matters presented to shareholders.

Holders of Class B Common Stock are each entitled to cast one vote for each share held of record on all matters presented to shareholders.

As of the date of this Private Offering Memorandum, the Company had 20,000,000 outstanding shares of Class A Common Stock and no outstanding shares of Class B Common Stock.

Preferred Stock

The Company is, and at the discretion of the Board of Directors, authorized to issue 40,000,000 Preferred Shares. The powers, preferences, rights, qualifications, limitations and restrictions pertaining to the Preferred Shares, or any series thereof, shall be such as may be fixed, from time to time, by the Board in its sole discretion. Authority to do so being expressly vested in the Board. The authority of the Board with respect to each such series of Preferred Stock will include, without limiting the generality of the foregoing, the determination of any or all of the following:

(1) the number of shares of any series and the designation to distinguish the shares of such series from the shares of all other series: (2) the voting powers, if any, of the shares of such series and whether such voting powers are full or limited: (3) the redemption provisions, if any, applicable to such series, including the redemption price or prices to be paid; (4) whether dividends, if any, will be cumulative or noncumulative, the dividend rate or rates of such series and the dates and preferences of dividends on such series: (5) the rights of such series upon the voluntary or involuntary dissolution of, or upon any distribution of the assets of. the Company: (6) the provisions, if any, pursuant to which the shares of such series are convertible into, or exchangeable for, shares of any other class or classes of any other series of the same other any other

class or classes of stock or any other security, of the Company or any other corporation or entity, and the rates or other determinants of conversion or exchange applicable thereto; (7) the right, if any, to subscribe for or to purchase any securities of the Company or any other corporation or other entity; (8) the provisions, if any of a sinking fund applicable to such series: and (9) any other relative, participating, optional or other powers, preferences or rights, and any qualifications, limitations or restrictions thereof of such series.

Series A Preferred Stock

By means of this Private Offering Memorandum the Company is offering shares of its Series A Preferred Shares. The rights and preferences of the Series A Preferred Shares are as follows:

1. Voting. On any matter presented to the stockholders of the Company for their action or consideration at any meeting of stockholders of the Company (or by written consent of stockholders in lieu of a meeting), each holder of outstanding Shares of Series A Preferred Shares shall be entitled to cast the number of votes equal to the number of whole shares of common stock into which the shares of Series A Preferred Shares held by such holder are convertible (as provided in Section 7 below) as of the record date for determining stockholders entitled to vote on such matter or, if there is no specified record date, as of the date of such vote or written consent. Except as provided by law, holders of Series A Preferred Shares shall vote together with the holders of common stock as a single class and on an as-converted to common stock basis.

2. Dividends. The Company's Board of Directors will declare a dividend or distribution on the Series A Preferred Stock immediately after it declares a dividend or distribution on the Company's common stock, if any from time to time. The amount of the dividend or distribution on each share of the Series A Preferred Stock shall be equal to the dividend or distribution on each share of the Company's common stock.

3. Liquidation.

Liquidation; Deemed Liquidation.

(a) Liquidation. In the event of any voluntary or involuntary liquidation, dissolution or winding up o f the Company (collectively with a Deemed Liquidation, a "Liquidation"), the holders of the Series A Preferred Shares then outstanding shall be entitled to be paid out of the assets of the Company available for distribution to its stockholders, before any payment shall be made to the holders of Junior Securities by reason of their ownership thereof, an amount in cash equal to the aggregate Liquidation Value of all Shares held by such holder.

(b) Deemed Liquidation. The occurrence of a Change of Control (such event, a "Deemed Liquidation") shall be deemed a Liquidation for purposes of this Section 3. Upon the consummation of any such Deemed Liquidation, the holders of the Series A Preferred Shares shall, in consideration for cancellation of their Shares, be entitled to the same rights such holders are entitled to under this Section 3 upon the occurrence of a Liquidation, including the right to receive the full preferential payment from the Company of the amounts payable with respect to the Series A Preferred Shares under Section 3(a) hereof. Notwithstanding the foregoing, nothing in this Section 3(b) shall limit in any respect the right of any holder of the Series A Preferred Shares to elect the benefits of either this Section 3 or Section 4(i) in connection with any Change of Control.

(c) Participation With Junior Securities on Liquidation. In addition to and after payment in full ofallpreferentialamountsrequiredtobepaidtotheholdersofSeriesAPreferredSharesuponaLiquidationunderthis Section 3 (including upon a Deemed Liquidation, the holders of the Series A Preferred Shares then outstanding shall be entitled to participate with the holders of shares of Junior Securities then outstanding, pro rata as a single class based on the number of outstanding shares of Junior Securities on an as-converted basis

held by each holder as of immediately prior to the Liquidation, in the distribution of all the remaining assets and funds of the Company available for distribution to its stockholders.

(d) Insufficient Assets. If upon any Liquidation (or Deemed Liquidation) the remaining assets of the Company available for distribution to its stockholders shall be insufficient to pay the holders of the Series A Preferred Shares the full preferential amount to which they are entitled, (a) the holders of the Series A Preferred Shares shall share ratably in any distribution of the remaining assets and funds of the Company in proportion to the respective full preferential amounts which would otherwise be payable in respect of the Series A Preferred Shares in the aggregate upon such Liquidation (or Deemed Liquidation) if all amounts payable on or with respect to such Series A Preferred Shares were paid in full, and (b) the Company shall not make or agree to make any payments to the holders of Junior Securities.

4. Conversion.

4.1 Right to Convert; Automatic Conversion.

(a) Right to Convert. Subject to the provisions of this Section 4, at any time and from time to time on or after the Date of Issuance, any holder of the Series A Preferred Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Preferred Shares (including any fraction of a Share) held by such holder into a number of the Class B common stock as is determined by (i) multiplying the number of the Series A Preferred Shares (including any fraction of a Share) to be converted by the Liquidation Value thereof, and then (ii) dividing the result by the Conversion Price in effect immediately prior to such conversion. The initial conversion price per Series A Preferred Share (the " Conversion Price") shall be the Liquidation Value of such Share, subject to adjustment as applicable in accordance with Section 4(c) below. No fractional interest in a share of Class B common stock shall be issued upon conversion of any Series A Preferred Share in accordance with this Section 4.1(a), and in lieu of delivering fractional shares, the Company shall pay in cash an amount equal to the product of (i) such fractional share multiplied by (ii) the fair market value of a share of Class B common stock as determined in good faith by the Company's Board of Directors.

(b) Automatic Conversion. Subject to the provisions of this Section 4, in connection with, and on the closing of, a Qualified Public Offering by the Company, all of the outstanding Series A Preferred Shares (including any fraction of a Share) held by stockholders shall automatically convert into a number of shares of Class B common stock as is determined by (i) multiplying the number of Series A Preferred Shares (including any fraction of a Share) to be converted by the Liquidation Value thereof, and then (ii) dividing the result by the applicable Conversion Price then in effect. If a closing of a Qualified Public Offering occurs, such automatic conversion of all outstanding Series A Preferred Shares shall be deemed to have been converted into shares of Class B common stock as of immediately prior to such closing. No fractional interest in a share of Class B common stock shall be issued upon conversion of any Series A Preferred Share in accordance with this Section 4.1(b), and in lieu of delivering fractional shares, the Company shall pay in cash an amount equal to the product of (i) such fractional share multiplied by (ii) the fair market value of a share of Class B common stock as determined in good faith by the Company's Board of Directors.

(c) Adjustment to Conversion Price upon Issuance of common stock. Except in the case of an event described in either Section (e) or Section (f), if the Company shall, at any time or from time to time after the Date of Issuance, issue or sell, or in accordance with Section (f) is deemed to have issued or sold, any shares of common stock without consideration or for consideration per share less than the Conversion Price in effect immediately prior to such issuance or sale (or deemed issuance or sale), then immediately upon such issuance or sale (or deemed issuance or sale), the Conversion Price shall be reduced to a Conversion Price as is computed using the following formula:

Where:

X = the reduced Conversion Price,

A = the common stock Deemed Outstanding immediately prior to such issuance or sale (or deemed issuance or sale),

B = the Conversion Price the in effect immediately prior to such issuance or sale (or deemed issuance or sale),

C = the aggregate consideration, if any, received by the Company upon such issuance or sale (or deemed issuance or sale), and

D = the aggregate number of shares of common stock issued or sold (or deemed issued or sold) by the Company in such issuance or sale (or deemed issuance or sale.

$X = (A \times B + C) / (A+D)$

Whenever following the Date of Issuance, the Company shall issue or sell, or in accordance with Section 4(f) is deemed to have issued or sold, any shares of common stock, the Company shall prepare a certificate signed by an executive officer setting forth, in reasonable detail, the number of shares issued or sold, or deemed issued or sold, the amount and the form of the consideration received by the Company, and the method of computation of such amount and shall cause copies of such certificate to be mailed to the holders of record of the Series A Preferred Shares at the address specified for such holder in the books and records of the Company (or at such other address as may be provided to the Company in writing by such holder).

(d) Adjustment to Number of Conversion Shares upon Adjustment to Conversion Price. Upon any and each adjustment of the Conversion Price, the number of Conversion Shares issuable upon the conversion of the Series A Preferred Shares immediately prior to any such adjustment shall be increased to a number of Conversion Shares as is computed using the following formula:

Where:

X^1 = the adjusted total number of Conversion Shares issuable upon conversion of the Preferred Stock immediately following the adjustment of the Conversion Price,

X = the total number of Conversion Shares previously issuable upon conversion of the Preferred Stock immediately prior to the adjustment of the Conversion Price,

Y = the Conversion Price immediately prior to the adjustment, and

Y^1 = the adjusted Conversion Price pursuant to Section (a).

$X^1 = X(Y / Y^1)$

(e) Exceptions To Adjustment Upon Issuance of Common Stock. Anything herein to the contrary notwithstanding, there shall be no adjustment to the Conversion Price or the number of Conversion Shares issuable upon conversion of the Series A Preferred Shares with respect to any Excluded Issuance.

(f) Effect of Certain Events on Adjustment to Conversion Price. For purposes of determining the adjusted Conversion Price, the following shall be applicable:

(i) Issuance of Options. If the Company shall, at any time or from time to time after the Date of Issuance, in any manner grant or sell (whether directly or by assumption in a merger or otherwise) any Options, whether or not such Options or the right to convert or exchange any Convertible Securities issuable upon the exercise of such Options are immediately exercisable, and the price per share (determined as provided in this paragraph) for which common stock is issuable upon the exercise of such Options or upon the conversion or exchange of Convertible Securities issuable upon the exercise of such Options is less than the Conversion Price in effect immediately prior to the time of the granting or sale of such Options, then the total maximum number of shares of common stock issuable upon the exercise of such Options or upon conversion or exchange of the total maximum amount of Convertible Securities issuable upon the exercise of such Options shall be deemed to have been issued as of the date of granting or sale of such Options (and thereafter shall be deemed to be outstanding for purposes of adjusting the Conversion Price), at a price per share equal to the quotient obtained by dividing (A) the sum (which sum shall constitute the applicable consideration received for purposes of Section (d)) of (x) the total amount, if any, received or receivable by the Company as consideration for the granting or sale of all such Options, plus (y) the minimum aggregate amount of additional consideration payable to the Company upon the exercise of all such Options, plus (z), in the case of such Options which relate to Convertible Securities, the minimum aggregate amount of additional consideration, if any, payable to the Company upon the issuance or sale of all such Convertible Securities and the conversion or exchange of all such Convertible Securities, by (B) the total maximum number of shares of common stock issuable upon the exercise of all such Options or upon the conversion or exchange of all Convertible Securities issuable upon the exercise of all such Options. Except as otherwise provided in Section (f)(iii), no further adjustment of the Conversion Price shall be made upon the actual issuance of common stock or of Convertible Securities upon exercise of such Options or upon the actual issuance of common stock upon conversion or exchange of Convertible Securities issuable upon exercise of such Options.

(ii) Issuance of Convertible Securities. If the Company shall, at any time or from time to time after the Date of Issuance, in any manner grant or sell (whether directly or by assumption in a merger or otherwise) any Convertible Securities, whether or not the right to convert or exchange any such Convertible Securities is immediately exercisable, and the price per share (determined as provided in this paragraph and in Section (h)) for which common stock is issuable upon the conversion or exchange of such Convertible Securities is less than the Conversion Price in effect immediately prior to the time of the granting or sale of such Convertible Securities, then the total maximum number of shares of common stock issuable upon conversion or exchange of the total maximum amount of such Convertible Securities shall be deemed to have been issued as of the date of granting or sale of such Convertible Securities (and thereafter shall be deemed to be outstanding for purposes of adjusting the Conversion Price), at a price per share equal to the quotient obtained by dividing (A) the sum (which sum shall constitute the applicable consideration received for purposes of Section (a)) of (x) the total amount, if any, received or receivable by the Company as consideration for the granting or sale of such Convertible Securities, plus (y) the minimum aggregate amount of additional consideration, if any, payable to the Company upon the conversion or exchange of all such Convertible Securities, by (B) the total maximum number of shares of common stock issuable upon the conversion or exchange of all such Convertible Securities. Except as otherwise provided in Section (f)(iii), (A) no further adjustment of the Conversion Price shall be made upon the actual issuance of common stock upon conversion or exchange of such Convertible Securities and (B) no further adjustment of the Conversion Price shall be made by reason of the issue or sale of Convertible Securities upon exercise of any Options to purchase any such Convertible Securities for which adjustments of the Conversion Price have been made pursuant to the other provisions of this Section.

(iii) Change in Terms of Options or Convertible Securities. Upon any change in any of (A) the total amount received or receivable by the Company as consideration for the granting or sale of any Options or Convertible Securities, (B) the minimum aggregate amount of additional consideration, if any, payable to the Company upon the exercise of any Options or upon the issuance, conversion, or exchange of any Convertible Securities, (C) the rate at which Convertible Securities are convertible into or exchangeable for Common Stock, or (D) the maximum number of shares of Common Stock issuable in connection with any Options or any Convertible Securities (in each case, other than in connection with an Excluded Issuance), then (whether or not the original issuance or sale of such Options or Convertible Securities resulted in an adjustment to the Conversion Price pursuant to this Section) the Conversion Price in effect at the time of such change shall be adjusted or readjusted, as applicable, to the Conversion Price which would have been in effect at such time pursuant to the provisions of this Section had such Options or Convertible Securities still outstanding provided for such changed consideration, conversion rate, or maximum number of shares, as the case may be, at the time initially granted, issued, or sold, but only if as a result of such adjustment or readjustment the Conversion Price then in effect is reduced, and the number of Conversion Shares issuable upon the conversion of the Series A Preferred Stock immediately prior to any such adjustment or readjustment shall be correspondingly adjusted or readjusted pursuant to the provisions of Section (b).

(g) Adjustment to Conversion Price and Conversion Shares upon Dividend, Subdivision, or Combination of Common Stock. If the Company shall, at any time or from time to time after the Date of Issuance, (i) pay a dividend or make any other distribution upon the common stock or any other capital stock of the Company payable in shares of common stock or in Options or Convertible Securities, or (ii) subdivide (by any stock split, recapitalization, or otherwise) its outstanding shares of common stock into a greater number of shares, the Conversion Price in effect immediately prior to any such dividend, distribution, or subdivision shall be proportionately reduced and the number of Conversion Shares issuable upon conversion of the Series A Preferred Shares shall be proportionately increased. If the Company at any time combines (by combination, reverse stock split, or otherwise) its outstanding shares of common stock into a smaller number of shares, the Conversion Price in effect immediately prior to such combination shall be proportionately increased and the number of Conversion Shares issuable upon conversion of the Series A Preferred Shares shall be proportionately decreased. Any adjustment under this Section (e) shall become effective at the close of business on the date the dividend, subdivision, or combination becomes effective.

(h) Calculation of Consideration Received. If the Company shall, at any time or from time to time after the Date of Issuance, issue or sell, or is deemed to have issued or sold in accordance with Section (f), any shares of Common Stock, Options, or Convertible Securities: (A) for cash, the consideration received therefor shall be deemed to be the net amount received by the Company therefor; (B) for consideration other than cash, the amount of the consideration other than cash received by the Company shall be the fair value of such consideration, except where such consideration consists of marketable securities, in which case the amount of consideration received by the Company shall be the market price (as reflected on any securities exchange, quotation system, or association or similar pricing system covering such security) for such securities as of the end of business on the date of receipt of such securities; (C) for no specifically allocated consideration in connection with an issuance or sale of other securities of the Company, together comprising one integrated transaction, the amount of the consideration therefor shall be deemed to be the fair value of such portion of the aggregate consideration received by the Company in such transaction as is attributable to such shares of Common Stock, Options, or Convertible Securities, as the case may be, issued in such transaction; or (D) to the owners of the non-surviving entity in connection with any merger in which the Company is the surviving corporation, the amount of consideration therefor shall be deemed to be the fair value of such portion of the net assets and business of the non-surviving entity as is attributable to such shares of Common Stock, Options, or Convertible Securities, as the case may be, issued to such owners. The net amount of any

cash consideration and the fair value of any consideration other than cash or marketable securities shall be determined in good faith by the Board

(i) Adjustment to Conversion Price and Conversion Shares upon Reorganization, Reclassification, Consolidation, or Merger. In the event of any (i) capital reorganization of the Company, (ii) reclassification of the stock of the Company (other than a change in par value or from par value to no par value or from no par value to par value or as a result of a stock dividend or subdivision, split-up or combination of shares), (iii) consolidation or merger of the Company with or into another Person, (iv) sale of all or substantially all of the Company's assets to another Person or (v) other similar transaction (other than any such transaction covered by Section (g)) in each case which entitles the holders of common stock to receive (either directly or upon subsequent liquidation) stock, securities, or assets with respect to or in exchange for common stock, each Series A Preferred Share shall, immediately after such reorganization, reclassification, consolidation, merger, sale, or similar transaction, remain outstanding and shall thereafter, in lieu of or in addition to (as the case may be) the number of Conversion Shares then convertible for such Share, be exercisable for the kind and number of shares of stock or other securities or assets of the Company or of the successor Person resulting from such transaction to which such Share would have been entitled upon such reorganization, reclassification, consolidation, merger, sale, or similar transaction if the Share had been converted in full immediately prior to the time of such reorganization, reclassification, consolidation, merger, sale, or similar transaction and acquired the applicable number of Conversion Shares then issuable hereunder as a result of such conversion (without taking into account any limitations or restrictions on the convertibility of such Share, if any); and, in such case, appropriate adjustment shall be made with respect to such holder's rights to insure that the provisions of this Section 4 hereof shall thereafter be applicable, as nearly as possible, to the Series A Preferred Shares in relation to any shares of stock, securities, or assets thereafter acquirable upon conversion of Series A Preferred Shares (including, in the case of any consolidation, merger, sale, or similar transaction in which the successor or purchasing Person is other than the Company, an immediate adjustment in the Conversion Price to the value per share for the common stock reflected by the terms of such consolidation, merger, sale, or similar transaction, and a corresponding immediate adjustment to the number of Conversion Shares acquirable upon conversion of the Series A Preferred Shares without regard to any limitations or restrictions on conversion, if the value so reflected is less than the Conversion Price in effect immediately prior to such consolidation, merger, sale, or similar transaction). The provisions of this Section shall similarly apply to successive reorganizations, reclassifications, consolidations, mergers, sales, or similar transactions. The Company shall not effect any such reorganization, reclassification, consolidation, merger, sale, or similar transaction unless, prior to the consummation thereof, the successor Person (if other than the Company) resulting from such reorganization, reclassification, consolidation, merger, sale, or similar transaction, shall assume, by written instrument, the obligation to deliver to the holders of Series A Preferred Shares such shares of stock, securities, or assets which, in accordance with the foregoing provisions, such holders shall be entitled to receive upon conversion of the Series A Preferred Shares. Notwithstanding anything to the contrary contained herein, with respect to any corporate event or other transaction contemplated by the provisions of this Section (i), each holder of Series A Preferred Shares shall have the right to elect prior to the consummation of such event or transaction, to give effect to the provisions of Section (b) (if applicable to such event or transaction) or Section 4 hereunder, instead of giving effect to the provisions contained in this Section with respect to such holder's Series A Preferred Shares.

"Change of Control" means (a) any sale, lease, or transfer or series of sales, leases, or transfers of all or substantially all of the consolidated assets of the Company and its Subsidiaries; (b) any sale, transfer, or issuance (or series of sales, transfers, or issuances) of capital stock by the Company or the holders of common stock (or other voting stock of the Company) that results in the inability of the holders of common stock (or other voting stock of the Company) immediately prior to such sale, transfer, or issuance to designate or elect a majority of the board of directors (or its equivalent) of the Company; or (c) any merger, consolidation, recapitalization, or reorganization of the Company with or into another Person (whether or not the Company is the surviving corporation) that results in the inability of the holders of common stock (or other

voting stock of the Company) immediately prior to such merger, consolidation, recapitalization, or reorganization to designate or elect a majority of the board of directors (or its equivalent) of the resulting entity or its parent company.

"Conversion Shares" means the shares of Class B common stock or other capital stock of the Company then issuable upon conversion of the Series A Preferred Stock in accordance with the terms of the Certificate of Designation.

"Date of Issuance" means, for any Share of Series A Preferred Stock, the date on which the Company initially issues such Share (without regard to any subsequent transfer of such Share or reissuance of the certificate(s) representing such Share, if any).

"Excluded Issuances" means any issuance or sale (or deemed issuance or sale in accordance with Section (f) by the Company after the Date of Issuance of: (a) shares of common stock issued on the conversion of the Series A Preferred Stock; (b) shares of common stock issued upon the conversion or exercise of options or convertible securities issued prior to the Date of Issuance, provided that such securities are not amended after the date hereof to increase the number of shares of common stock issuable thereunder or to lower the exercise or conversion price thereof; or (c) shares of common stock, options or convertible securities issued (i) to persons in connection with a joint venture, strategic alliance or other commercial relationship with such person (including persons that are customers, suppliers and strategic partners of the Company) relating to the operation of the Company's business and not for the primary purpose of raising equity capital, (ii) in connection with a transaction in which the Company, directly or indirectly, acquires another business or its tangible or intangible assets, or (iii) to lenders as equity kickers in connection with debt financing of the Company, in each case where such transactions have been approved by the Company's Board of Directors; or (d) shares of common stock in an offering for cash for the account of the Company that is underwritten on a firm commitment basis and is registered with the Securities and Exchange Commission under the Securities Act of 1933.

"Junior Securities" means, collectively, the common stock and any other class of securities that is specifically designated as junior to the Series A Preferred Stock.

"Liquidation Value" means an amount per share equal to the amount paid for each Series A Preferred Share, plus an amount equal to declared but unpaid dividends.

"Qualified Public Offering" means the sale, in a firm commitment underwritten public offering led by a nationally recognized underwriting firm pursuant to an effective registration statement under the Securities Act of 1933, of common stock of the Company having an aggregate offering value (net of underwriters' discounts and selling commissions) of at least $50,000,000.00 (appropriately adjusted for stock splits, stock dividends, combinations, recapitalizations, and the like), following which at least ten percent (10%) of the total common stock of the Company on a fully diluted, as-converted basis shall have been sold to the public and shall be listed on any national securities exchange registered with the Securities and Exchange Commission.

The foregoing description of the Series A Preferred Shares is qualified in its entirety by the Certificate of Designation of the Series A Preferred Stock which will be furnished to any prospective investor upon request.

Dividend Policy

We have never declared or paid cash dividends on our capital stock. We currently intend to retain any future earnings for use in the operation of our business and do not intend to declare or pay any cash dividends until profitability is attainted, at which time a further determination to pay dividends on our capital stock will be at the discretion of our Board of Directors, subject to applicable laws, and will depend on our financial condition, results of operations, capital requirements, general business conditions, and other factors that our Board of Directors considers relevant.

Transfer Agent and Registrar

Our transfer agent is Colonial Stock Transfer, whose address is 7840 S 700 E, Sandy, UT 84070. The Transfer Agent's telephone number is (801)335-5740 and its website is https://www.colonialstock.com/index.htm

No certificates for the Company's shares will be issued. Ownership of all shares shall be maintained by the Company in book-entry form.

INDEMNIFICATION

The Delaware General Corporation Law and the Company's Bylaws authorize indemnification of a director, officer, employee or agent of the Company against expenses incurred by him in connection with any action, suit, or proceeding to which he is named a party by reason of his having acted or served in such capacity, except for liabilities arising from his own misconduct or negligence in performance of his duty. I n addition, even a director, officer, employee, or agent of the Company who was found liable for misconduct or negligence in the performance of his duty may obtain such indemnification if, in view of all the circumstances in the case, a court of competent jurisdiction determines such person is fairly and reasonably entitled to indemnification.

Those interested in subscribing to the securities offered by the Company should complete the Subscription Agreement that follows.

ROXSTART AI LOGISTICS, INC.

SUBSCRIPTION AGREEMENT

Complete this form and return per the instructions at the end:

Subscription.

I hereby agree to purchase _____ Series A Preferred shares offered by the Company at a price of $_____ per share in accordance with the terms and conditions of this Subscription Agreement.

This subscription may be rejected by the Company in whole or in part.

Representations and Warranties. I warrant and represent to the Company that:

1. The Securities are being purchased by me for investment only, for my own account and not with a view to the offer or sale in connection therewith, or the distribution thereof, and I am not participating, directly or indirectly, in an underwriting of any such undertaking.

2. I will not take, or cause to be taken, any action that would cause me to be deemed an underwriter of the Securities, as defined in Section 2(11) of the Securities Act of 1933, as amended (the "Act").

3. I have had the opportunity to review the Company's Private Offering Memorandum (the "Disclosure Document").

4. I, and my purchaser representative (if any), have had an opportunity to ask questions of, and receive answers from the officers of the Company to verify the accuracy and completeness of the information set forth in the Disclosure Document.

5. In determining whether to make an investment in the Securities, I am not relying on any information other than the Disclosure Document referred to above.

6. By virtue of my net worth and by reason of my knowledge and experience in financial and business matters in general, and investments in particular, I am capable of evaluating the merits and risks of an investment in the Securities on the basis of the information contained in the Disclosure Document.

7. I can bear the economic risks of an investment in the Securities.

8. My present financial condition is such that I am under no present or contemplated future need to dispose of any portion of the Securities to satisfy any existing or contemplated undertaking, need or indebtedness.

9. If required to do so, I have retained to advise me, as to the merits and risks of the prospective investment in the Securities, a purchaser representative as defined in Rule 501 of Regulation D promulgated under the Act, and I have previously forwarded, or am simultaneously with the execution of this Subscription Agreement forwarding, a completed Purchaser Representative

Disclosure and Acknowledgment form which, if needed, I will request the Company to provide.

10. I am aware that the Securities have not been registered under the Securities Act of 1933, as amended, but rather are being offered in reliance upon an exemption from the registration requirements of that Act.

11. I am aware that no market exists for the Company's Series A preferred stock at this time and a public market for the preferred stock may not develop in the future.

12. I am aware that:

    a. The Securities being offered will not be transferable unless such Securities are registered or except with the prior written consent of the Company, which consent may be withheld under certain circumstances.

    b. Any person to whom the investor may subsequently wish to sell the Securities (if the Securities are not registered) may have to satisfy standards of suitability at least as stringent as those set forth herein.

    c. The subsequent sale or other disposition of such Securities will require, in the absence of such registration, the satisfaction of such conditions as the Company may require.

13. I hereby represent and warrant that all the representations, warranties and acknowledgments contained in this Subscription Agreement are true, accurate and complete as of the date hereof.

14. I understand that I will be contacted by an independent third party to verify my status as an accredited investor.

<u>Offshore Transaction</u>

If I (the "Buyer") am not a resident of the United States, then I warrant and represent to the Company the following:

i. The Buyer is not a U.S. Person (as defined in Regulation S) or if the Buyer is not a natural person, is not organized under the laws of any jurisdiction within the United States, was not formed by a U.S. Person for the purpose of investing in Regulation S securities and is not otherwise a U.S. Person. T he Buyer is not, and on the date of acceptance of this Agreement by the Seller, will not be, an affiliate of the Company;

ii. At the time the buy order was originated, the Buyer was outside the United States and is outside of the United States as of the date of the execution and delivery of this Agreement;

iii. No offer to purchase the Securities was made by the Buyer in the United States;

iv. The buyer is purchasing the Securities under the laws of his or its jurisdiction of residence and domicile, and the offer and sale of the Securities will not violate the securities or other laws of such jurisdiction;

v. All offers and sale of any of the Securities by the Buyer prior to the end of the restricted period (Restricted Period) as defined by Regulation S, will be made in accordance with the securities laws

of any applicable jurisdiction and in accordance with Regulation S or pursuant to registration of Securities under the 1933 Act or pursuant to an exemption from registration.

vi. The transaction contemplated by this Agreement (a) has not been and will not be pre-arranged by the Buyer with a purchaser located in the United States or a purchaser which is a U.S. Person, and (b) are not and will not be part of a plan or scheme by the Buyer, to evade the registration provisions of the 1933 Act;

vii. The Buyer understands that the Securities are not registered under the 1933 Act and are being offered and sold to it in reliance on specific exclusions from the registration requirements of Federal and State securities laws, and that the Company is relying upon the truth and accuracy of the representation, warranties, agreements, acknowledgements and understandings of the Buyer set forth herein in order to determine the applicability of such exclusions and the suitability of the Buyer to acquire the Securities;

viii. The Buyer shall take all reasonable steps to ensure its compliance with Regulation S and shall promptly send to each purchaser who acts as a distributor, dealer or person receiving a selling concession, fee or other remuneration with respect to any of the Securities, and who purchases prior to the expiration of one year from the date of this Agreement, a confirmation or other notice to the purchaser stating that the purchaser is subject to the same restrictions on offers and sales as the Buyer pursuant to Regulation S;

ix. The Buyer has not conducted or permitted and shall not conduct or permit on its behalf any "directed selling efforts" as that term is defined in Rule 902(b) of Regulation S; nor has the Buyer conducted any general solicitation relating to the offer and sale of any of the Securities in the United States or elsewhere;

x. All invitations, offers and sales of or with respect to any of the Securities, by the Buyer and any distribution by the Buyer of any documents relating to any offer by it of any of the Securities will be in compliance with applicable laws and regulations and will be made in such a manner that no prospectus need be filed and no other filing need be made by the Company with any regulatory authority or stock exchange in any country or any political sub-division of any country; and

xi. The Buyer will not make any offer of sale of the Securities by any means which would not comply with the law and regulations of the territory in which such offer or sale takes place or to which such offer or sale impose upon the Company any obligation to satisfy any public filing or registration requirement or provide or publish any information of any kind whatsoever or to otherwise undertake or become obligated to do any act.

xii. The Buyer certifies that it is not acquiring the Securities for the account of any U.S. Person and agrees to resell such Securities only in accordance with the provisions of Regulation S, pursuant to registration under the Securities Act of 1933 (the "Act") or pursuant to an available exemption from registration; and agrees not to engage in hedging transactions with regard to such securities unless in compliance with the Act.

Restrictions on Transferability. I hereby agree that the Securities being purchased by me may be stamped or otherwise imprinted with a conspicuous legend in substantially the following form:

> The securities represented by this certificate may not be offered for sale, sold or otherwise transferred except pursuant to an effective registration statement under the Securities Act

of 1933 (the "Act"), or pursuant to an exemption from registration under the Act, the availability of which is to be established to the satisfaction of the issuer.

I further agree that the Securities may also be stamped with any other legend(s) required by applicable state securities laws (the "State Acts").

The Securities shall be sold, pledged, assigned, hypothecated or otherwise transferred, with or without consideration ("Transfer") only pursuant to an effective registration statement under the Act, or pursuant to an exemption from registration under the Act, the availability of which is established to the satisfaction of the Company, which may include an opinion of my counsel, which cost shall be borne by me, as to the availability of such an exemption. I realize that by becoming a holder of the Securities pursuant to the terms of the legend set forth above, I agree, prior to any Transfer, to give written notice to the Company expressing my desire to affect the Transfer and describing the proposed Transfer.

Upon receiving any such notice, the Company shall present copies thereof to counsel for the Company and the following provisions shall apply:

1. If, in the opinion of such counsel, the proposed Transfer may be effected without registration thereof under the Act and the State Acts, the Company shall promptly thereafter notify the holder of such Securities whereupon such holder shall be entitled to effect the Transfer, all in accordance with the terms of this notice delivered by such holder to the Company, and upon such further terms and conditions as shall be required by the Company in order to assure compliance with the Act and the State Acts.

2. If, in the opinion of such counsel, the Transfer may not be made without registration under the Act and/or the State Acts, a copy of such opinion shall promptly be delivered to the holder who had proposed the Transfer and the Transfer shall not be made unless registration of the Transfer is then in effect.

Payment of Subscription. My payment is being sent by wire (or check) payable to the order of the Company for the Securities purchased. I recognize that if my subscription is rejected, in whole or in part, the funds delivered herewith, to the extent that my subscription has been rejected, will be returned to me without deduction therefrom or interest thereon, as soon as practicable.

Notices. Any notices or other communications required or permitted hereby shall be sufficiently given if sent by registered or certified mail, postage prepaid, return receipt requested, and, if to the Company, at the address to which this letter Subscription Agreement is addressed, and, if to me, at the address set forth below my signature hereto, or to such other addresses as either the Company or I shall designate to the other by notice in writing.

Successors and Assigns. This Subscription Agreement shall be binding upon and shall inure to the benefit of the parties hereto and to the successors and assigns of the Company and to my personal and legal representatives, heirs, guardians, successors and permitted assignees.

Reliance Upon Representations. I understand that the Company is relying upon the accuracy of the representations and warranties which I have made in this agreement. I agree to indemnify the Company (and any control persons of such entities) for any loss they may suffer as the result of any false or misleading warranty, representation or statement of facts which I have made in connection with the purchase of the Securities.

Applicable Law/Arbitration. This Subscription Agreement shall be governed by and construed in accordance with the laws of Georgia and, to the extent it involves any United States statute, in accordance with the laws of the United States. Any dispute, claim or controversy involving this Subscription Agreement, or the circumstances surrounding the sale of the securities described in this Subscription Agreement shall be settled through binding arbitration in accordance with the Commercial Rules of the American Arbitration Association in Atlanta, Georgia.

_____	_____
Typed or Printed Name	Signature of Subscriber
_____	_____
Date	Residential Address
_____	_____
Email	City, State & Zip Code

ACCEPTED:

By:_____ Date:_____

RETURN THIS SUBSCRIPTION AGREEMENT ELECTRONICALLY TO:

_____| Phone: _____

OR BY OVERNIGHT DELIVERY TO:

_____
_____

A wire transfer for payment of the subscription to the bank account below is easiest for processing.

Please make your check payable to:
_____, Escrow Agent for RoxStart AI Logistics, Inc.

Checks should be sent to:

_____
_____
_____

If a check is preferred, please include the check (personal or corporate account is acceptable - cashier's check is not required) with the signed subscription agreement to the address above by overnight delivery.

WIRE INSTRUCTIONS:

_____
_____
_____

CREDIT CLIENT'S NAME & ACCOUNT NUMBER

Account Name: _____ for RoxStart AI Logistics, Inc.
Account Number: _____

Your shares of preferred stock will be issued in book entry at Colonial Stock Transfer.