

Form C

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Name of issuer:

NanoNest Corporation

Legal status of issuer:

Form:

Corporation

Jurisdiction of Incorporation/Organization:

DE

Date of organization:

7/11/2023

Physical address of issuer:

2100 Palomar Airport Road
Carlsbad, CA 92011

Website of issuer:

<https://nanonest.com/>

Name of intermediary through which the offering will be conducted:

Wefunder Portal LLC

CIK number of intermediary:

0001670254

SEC file number of intermediary:

007-00033

CRD number, if applicable, of intermediary:

283503

Amount of compensation to be paid to the intermediary, whether as a dollar amount or a percentage of the offering amount, or a good faith estimate if the exact amount is not available at the time of the filing, for conducting the offering, including the amount of referral and any other fees associated with the offering:

6.9% of the offering amount upon a successful fundraise, and be entitled to reimbursement for out-of-pocket third party expenses it pays or incurs on behalf of the Issuer in connection with the offering.

Any other direct or indirect interest in the issuer held by the intermediary, or any arrangement for the intermediary to acquire such an interest:

No

Type of security offered:

- ☐ Common Stock
- ☒ Preferred Stock
- ☐ Debt
- ☐ Other

Target number of securities to be offered:

50,000

Price:

\$1.00

Method for determining price:

Dividing pre-money valuation \$200,036,382.36 by number of shares outstanding on fully diluted basis.

Target offering amount:

\$50,000.00

Oversubscriptions accepted:

- ☒ Yes
- ☐ No

Disclose how oversubscriptions will be allocated:

☐ Pro-rata basis

☐ First-come, first-served basis

☒ Other

Describe how oversubscriptions will be allocated:

As determined by the issuer

Maximum offering amount (if different from target offering amount):

\$581,379.00

Deadline to reach the target offering amount:

4/30/2027

NOTE: If the sum of the investment commitments does not equal or exceed the target offering amount at the offering deadline, no securities will be sold in the offering, investment commitments will be canceled and committed funds will be returned.

Current number of employees:

	Most recent fiscal year-end:	Prior fiscal year-end:
Total Assets:	\$2,480,895.00	\$3,653,179.00
Cash & Cash Equivalents:	\$2,352,343.00	\$136,177.00
Accounts Receivable:	\$0.00	\$0.00
Current Liabilities:	\$441,353.00	\$2,610,499.00
Non-Current Liabilities:	\$51,805.00	\$68,620.00
Revenues/Sales:	\$11,079,055.00	\$11,538,762.00
Cost of Goods Sold:	\$7,494,069.00	\$7,951,825.00
Taxes Paid:	\$268,064.00	\$23,335.00
Net Income:	\$1,008,430.00	\$984,280.00

Select the jurisdictions in which the issuer intends to offer the securities:

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, B5, GU, PR, VI, TV

Offering Statement

Respond to each question in each paragraph of this part. Set forth each question and any notes, but not any instructions thereto, in their entirety. If disclosure in response to any question is responsive to one or more other questions, it is not necessary to repeat the disclosure. If a question or series of questions is inapplicable or the response is available elsewhere in the Form, either state that it is inapplicable, include a cross-reference to the responsive disclosure, or omit the question or series of questions.

Be very careful and precise in answering all questions. Give full and complete answers so that they are not misleading under the circumstances involved. Do not discuss any future performance or other anticipated event unless you have a reasonable basis to believe that it will actually occur within the foreseeable future. If any answer requiring significant information is materially inaccurate, incomplete or misleading, the Company, its management and principal shareholders may be liable to investors based on that information.

THE COMPANY

1. Name of issuer:

NanoNest Corporation

COMPANY ELIGIBILITY

2. ☒ Check this box to certify that all of the following statements are true for the issuer. ⓘ

☐ Organized under, and subject to, the laws of a State or territory of the United States or the District of Columbia.

☐ Not subject to the requirement to file reports pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934.

☐ Not an investment company registered or required to be registered under the Investment Company Act of 1940.

☐ Not ineligible to rely on this exemption under Section 4(a)(6) of the Securities Act as a result of a disqualification specified in Rule 503(a) of Regulation Crowdfunding.

☐ Has filed with the Commission and provided to investors, to the extent required, the ongoing annual reports required by Regulation Crowdfunding during the two years immediately preceding the filing of this offering statement (or for such shorter period that the issuer was required to file such reports).

☐ Not a development stage company that (a) has no specific business plan or (b) has indicated that its business plan is to engage in a merger or acquisition with an unidentified company or companies.

3. Has the issuer or any of its predecessors previously failed to comply with the ongoing reporting requirements of Rule 202 of Regulation Crowdfunding?

☐ Yes

☒ No

DIRECTORS OF THE COMPANY

4. Provide the following information about each director (and any persons occupying a similar status or performing a similar function) of the issuer.

Director	Principal Occupation	Main Employer	Year Joined
Robert F. Dell	Construction	Self	2023

Mark Miller	CEO Ticket Socket	Ticket Socket	2023
Robert Forrest Dell	Founder /CEO	NanoNest	2023

For three years of business experience, refer to [Appendix D: Director & Officer Work History](#).

OFFICERS OF THE COMPANY

5. Provide the following information about each officer (and any persons occupying a similar status or performing a similar function) of the issuer.

①

Officer	Positions Held	Year Joined
Robert F. Dell	Director Construction	2023
Mark Miller	CRO	2023
Robert Forrest Dell	CEO, President	2023

For three years of business experience, refer to [Appendix D: Director & Officer Work History](#).

PRINCIPAL SECURITY HOLDERS

6. Provide the name and ownership level of each person, as of the most recent practicable date, who is the beneficial owner of 20 percent or more of the issuer's outstanding voting equity securities, calculated on the basis of voting power.

②

Name of Holder	% of Voting Power Prior to Offering
Robert Forrest Dell	50%+

Business and Anticipated Business Plan

7. Describe in detail the business of the issuer and the anticipated business plan of the issuer. ③

Please review your Wefunder profile carefully to ensure it provides all material information, is not false or misleading, and does not omit any information that would cause the information included to be false or misleading.

For a description of our business and our business plan, please refer to the attached [Appendix A, Business Description & Plan](#).

RISK FACTORS

8. Discuss the material factors that make an investment in the issuer speculative or risky: ④

A crowdfunding investment involves risk. Investors should not invest any funds unless they can afford to lose the entire investment.

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

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

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

NanoNest has a limited operating history upon which investors can evaluate our business and prospects. The company was incorporated recently and is in an early stage of development. We have not yet demonstrated that we can successfully manufacture, deliver, and install modular tiny homes at scale or achieve sustainable profitability. Our business model remains unproven in terms of market acceptance, operational efficiency, and financial viability. The initial costs of establishing manufacturing capabilities, building supply chains, penetrating target markets, and achieving operational scale will be substantial, and there is no assurance that we will be successful in doing so. Investors must evaluate the company based on the risks and uncertainties frequently encountered by early-stage companies in new and evolving markets.

NanoNest currently has no employees. The company's operations, product development, sales, and all other business functions are dependent entirely on the efforts of the founders or contractors. This creates significant operational risk as there is no established team or organizational infrastructure to execute the business plan. The loss of services of the founders, or the inability to attract and retain qualified personnel as the company grows, could have a material adverse effect on our ability to develop products, serve customers, and achieve our business objectives. We do not maintain key person life insurance on any individuals. As we seek to scale operations, our success will depend on our ability to recruit, train, and retain employees with expertise in modular construction, engineering, logistics, sales, and regulatory compliance, and there can be no assurance that we will be successful in building an effective team.

Our business model requires the successful coordination of complex manufacturing, logistics, and delivery operations. We manufacture fully-built modular homes that must be transported as complete structures from our facilities to customer locations, which presents significant operational challenges. The transportation of large, fully-constructed buildings requires specialized equipment, careful planning, and coordination with transportation providers, and is subject to route restrictions, permitting requirements, and potential damage during transit. Any failures in our manufacturing processes, quality control, or delivery logistics could result in damaged products, customer dissatisfaction, warranty claims, and reputational harm. We may face unexpected costs, delays, or operational difficulties as we scale production and delivery capabilities, and there is no assurance that we can maintain quality standards and operational efficiency as we grow.

Our business depends on suppliers for critical materials, components, and advanced building materials used in the construction of our modular homes. Disruptions in the supply chain due to global events, natural disasters, supplier financial difficulties, manufacturing delays, or logistical challenges could result in our inability to obtain necessary materials in sufficient quantities or at acceptable prices. The construction industry has experienced significant supply chain volatility, material shortages, and price increases in recent periods. Any disruption in our supply chain could cause delays in production, increase our costs, prevent us from fulfilling customer orders, and harm our reputation. We may not have alternative suppliers readily available for specialized materials or components, and qualifying new suppliers could be time-consuming and costly. Our inability to manage supply chain risks effectively could materially adversely affect our operations and financial results.

While we deliver fully-constructed modular homes, the installation and site preparation at the customer's location are not included in our

From the outset, tiny home-based modular homes, like most modular homes, are produced at the manufacturer's facility and are not intended to be a base product price. Installation requires foundation work, utility connections, permitting, and other site-specific activities that involve additional costs and coordination with third-party contractors. We provide cost estimates for installation, but actual costs may vary significantly based on site conditions, local requirements, and unforeseen complications. Customers may experience cost overruns, delays, or quality issues with installation that are beyond our direct control but may nonetheless affect their satisfaction and our reputation. If customers perceive the total cost of ownership as too high or unpredictable, or if installation proves more difficult than anticipated, it could negatively impact sales, lead to customer disputes, and harm our brand. Our business model's success depends in part on the customer experience during the installation phase, which involves third parties over whom we have limited control.

NanoNest has incurred losses since inception and expects to continue to incur losses for the foreseeable future. We have not yet achieved profitability and there is no assurance that we will ever become profitable. Our losses are likely to increase as we invest in product development, manufacturing capabilities, sales and marketing, talent acquisition, and regulatory compliance. The modular construction business requires significant upfront capital investment in manufacturing facilities, equipment, inventory, and working capital before revenue can be generated. Even if we achieve revenue growth, we may not be able to achieve or sustain profitability due to the high costs associated with manufacturing, delivery, installation support, and customer acquisition. If we are unable to achieve and maintain profitability, investors may lose some or all of their investment.

We will require substantial additional funding beyond this offering to fully develop our business, scale manufacturing operations, expand our sales efforts, and achieve our growth objectives. We do not currently have commitments for additional funding, and there can be no assurance that financing will be available on acceptable terms, if at all. Our inability to obtain additional capital when needed will restrict our ability to grow and may reduce our ability to continue business operations. If we are unable to obtain additional financing, we may be required to curtail our development plans, reduce operations, or cease business entirely. Any future equity financings will result in dilution to existing investors' ownership percentage. While certain securities may carry anti-dilution or other protective provisions, there is no guarantee that future issuances will not result in significant dilution to current investors. We may also incur debt financing that imposes restrictive covenants or other obligations that limit our operational flexibility.

The modular construction and tiny home markets are highly competitive, with numerous established manufacturers, traditional home builders, and new entrants. We face competition from companies with significantly greater financial resources, established customer relationships, manufacturing capacity, brand recognition, and market presence. Competitors may be able to offer lower prices, faster delivery times, more financing options, or superior products and services. Traditional site-built construction also remains a competitive alternative for many of our target customers. Our ability to compete effectively depends on factors including product quality, pricing, delivery capabilities, customer service, and brand reputation, many of which are not yet proven at scale. If we are unable to differentiate our products and compete effectively, we may be forced to reduce prices, increase spending on sales and marketing, or modify our business strategy, any of which could materially adversely affect our financial results and prospects.

A portion of our business strategy involves selling modular homes for disaster relief and workforce housing projects, which often depend on government contracts, emergency funding, and public sector procurement processes. Government contracting involves lengthy sales cycles, competitive bidding, complex compliance requirements, and uncertain funding availability. Government budgets and priorities can change due to political factors, economic conditions, or shifts in policy, which could reduce or eliminate funding for programs that would purchase our products. We may face significant competition for government contracts from established contractors with greater experience in public sector sales. Delays in government appropriations, contract awards, or payment processing could adversely affect our cash flow and operations. Our inability to successfully compete for and fulfill government contracts, or significant dependence on government revenue, could materially adversely affect our business and financial results.

Our business is subject to extensive federal, state, and local regulations governing building codes, zoning laws, land use restrictions, and housing standards. The installation and use of our modular homes depend on compliance with local zoning ordinances, which vary significantly by jurisdiction and may prohibit or restrict accessory dwelling units, tiny homes, or modular structures in certain areas. Many jurisdictions have minimum square footage requirements, setback rules, or other restrictions that may prevent customers from installing our products on their properties. Building code requirements for structural integrity, fire safety, electrical systems, plumbing, and energy efficiency differ across jurisdictions and may require modifications to our standard designs or additional certifications. Changes to zoning laws, building codes, or regulatory interpretations could increase our compliance costs, require design changes, limit our addressable market, or prevent customers from using our products as intended. Failure to comply with applicable regulations could result in fines, penalties, product recalls, or restrictions on our ability to sell or deliver products in certain markets, any of which could materially adversely affect our business.

As a manufacturer of residential structures, we face potential liability for property damage, personal injury, or other claims arising from defects in our products, manufacturing errors, or failures in structural integrity, electrical systems, plumbing, or other components. Even with quality control measures and safety certifications, our products may contain defects or fail to perform as expected, which could result in customer injuries, property damage, or financial losses. We may be subject to warranty claims, product liability lawsuits, or regulatory enforcement actions if our products fail to meet safety standards or customer expectations. Product liability claims can be costly to defend, may result in significant damages or settlements, and could harm our reputation and brand. We may not maintain adequate insurance coverage to protect against all potential claims, and insurance may not be available on acceptable terms in the future. Any significant product liability claims or safety issues could materially adversely affect our business, financial condition, and results of operations.

Our competitive position depends in part on our ability to protect our proprietary designs, manufacturing processes, and other intellectual property. We rely on a combination of trade secrets, proprietary know-how, confidential information, and potentially patents, trademarks, or copyrights to protect our intellectual property rights. However, we cannot be certain that the steps we have taken or will take to protect our intellectual property will be adequate. Our intellectual property may be misappropriated, reverse-engineered, or independently developed by competitors. We may face claims that our products or processes infringe on the intellectual property rights of others, which could result in costly litigation, licensing fees, design modifications, or restrictions on our ability to sell our products. Defending against intellectual property claims, whether or not meritorious, can be expensive and time-consuming and could divert management attention from operating our business. Our failure to protect our intellectual property, or intellectual property disputes with third parties, could materially adversely affect our competitive position and business prospects.

An investment in these securities is highly illiquid and should be considered a long-term investment. There is no public market for the securities and none is expected to develop in the foreseeable future. The securities have not been registered under the Securities Act of 1933 or any state securities laws, and may not be sold or transferred except pursuant to an effective registration statement or an applicable exemption from registration requirements. Federal securities laws restrict the transfer of these securities for a period of one year from the date of purchase. Even after the one-year holding period, investors may have difficulty finding buyers for their securities or may be unable to sell at all. Investors should be prepared to hold these securities indefinitely and bear the financial risks of this investment for an extended period of time. The lack of liquidity may prevent investors from selling their securities when desired or at prices that reflect the value investors place on them, and investors may lose some or all of their investment.

Investors in this offering will hold a minority ownership position in NanoNest and will have limited ability to influence corporate decisions.

Investors in this offering will hold a minority ownership position in NanoNest and will have limited ability to influence corporate decisions or the direction of the company. The founders and existing stakeholders will retain control over major business decisions, including decisions regarding financing, operations, mergers, acquisitions, sale of the company, and other significant corporate actions. Investors will have limited voting rights and will not be able to control the outcome of matters submitted to stockholders for approval. The company's management will have broad discretion over the use of proceeds from this offering, and investors will be relying entirely on management's judgment regarding business strategy and operations. Investors will have limited information rights compared to investors in registered public companies, and may not receive regular financial updates or have access to detailed information about the company's operations and financial condition. As minority investors with limited control and information rights, investors may be unable to protect their interests if they disagree with management decisions or the direction of the company.

The founder of NanoNest has designated themselves as the lead investor who will sign documents and make decisions on behalf of all investors in the special purpose vehicle structure. This arrangement creates a significant conflict of interest because the founder has interests both as the operator of the company and as the representative of the investors. Decisions that benefit the company or the founder personally may not always align with the interests of crowdfunding investors. For example, the founder may have incentives to prioritize the company's growth or their own compensation over investor returns, or may have access to material non-public information about the company that other investors do not possess. There is no independent third-party investor advocate representing the interests of crowdfunding investors in this structure. Investors will be relying on the founder to act in their best interests when making decisions on their behalf, despite the founder's potentially conflicting duties and interests. This conflict may result in decisions or outcomes that are not optimal for investors, and investors will have limited ability to challenge or override decisions made by the founder in their capacity as lead investor representative.

Our success depends on continued market acceptance of modular tiny homes and the willingness of customers to adopt our products as alternatives to traditional housing, accessory dwelling units, or temporary structures. The market for tiny homes and modular construction is still developing, and consumer preferences, perceptions, and adoption rates are uncertain. Potential customers may have concerns about the quality, durability, resale value, or social acceptance of modular tiny homes. The high total cost of our products, including delivery and installation, may limit market accessibility and reduce the pool of potential customers who can afford our solutions. Demand in our target markets—including disaster relief, accessory dwelling units, vacation rentals, and workforce housing—may be affected by economic conditions, government funding availability, real estate market trends, and changing customer preferences. If market adoption does not develop as anticipated, or if demand is insufficient to support our growth plans, our business and financial results will be materially adversely affected.

Mark Miller is a part-time officer. As such, it is likely that the company will not make the same progress as it would if that were not the case.

The Offering

USE OF FUNDS

9. What is the purpose of this offering?

The Company intends to use the net proceeds of this offering for working capital and general corporate purposes, which includes the specific items listed in Item 10 below. While the Company expects to use the net proceeds from the Offering in the manner described above, it cannot specify with certainty the particular uses of the net proceeds that it will receive from this Offering. Accordingly, the Company will have broad discretion in using these proceeds.

10. How does the issuer intend to use the proceeds of this offering? ⓘ

If we raise: **\$50,000**

Use of Proceeds: If only the minimum target amount is raised, NanoNest expects to use proceeds approximately as follows: 23% Working capital and project execution, 19% Sales and government contracting, 24% Talent acquisition, 14% Product engineering and certification, 13.1% Legal, audit, and compliance, and 6.9% Wefunder fee and related offering expenses. Management intends to allocate proceeds as described but may adjust priorities based on operational needs, market conditions, and project timing.

If we raise: **\$581,379**

Use of Proceeds: If the maximum offering amount is raised, including any oversubscriptions, NanoNest expects to use proceeds approximately as follows: 20% Working capital and project execution, 22% Sales, BD, and government contracting, 25% Talent acquisition and team scaling, 14% Product engineering and certification, 12.1% Legal, audit, systems, and reserves, and 6.9% Wefunder fee and related offering expenses. Management expects to deploy additional proceeds toward growth and national pipeline expansion but may reallocate among categories as business conditions and opportunities evolve.

DELIVERY & CANCELLATIONS

11. How will the issuer complete the transaction and deliver securities to the investors?

Book Entry and Investment in the Co-Issuer. Investors will make their investments by investing in interests issued by one or more co-issuers, each of which is a special purpose vehicle ("SPV"). The SPV will invest all amounts it receives from investors in securities issued by the Company. Interests issued to investors by the SPV will be in book entry form. This means that the investor will not receive a certificate representing his or her investment. Each investment will be recorded in the books and records of the SPV. In addition, investors' interests in the investments will be recorded in each investor's "Portfolio" page on the Wefunder platform. All references in this Form C to an investor's investment in the Company (or similar phrases) should be interpreted to include investments in a SPV.

12. How can an investor cancel an investment commitment?

NOTE: Investors may cancel an investment commitment until 48 hours prior to the deadline identified in these offering materials.

The intermediary will notify investors when the target offering amount has been met. If the issuer reaches the target offering amount prior to the deadline identified in the offering materials, it may close the offering early if it provides notice about the new offering deadline at least five business days prior to such new offering deadline.

If an investor does not cancel an investment commitment before the 48-hour period prior to the offering deadline, the funds will be released to the issuer upon closing of the offering and the investor will receive securities in exchange for his or her investment.

If an investor does not reconfirm his or her investment commitment after a material change is made to the offering, the investor's investment commitment will be canceled and the committed funds will be returned.

An investor's right to cancel. An investor may cancel his or her investment commitment at any time until 48 hours prior to the offering deadline.

If there is a material change to the terms of the offering or the information provided to the investor about the offering and/or the Company, the investor will be provided notice of the change and must re-confirm his or her investment commitment within five business days of receipt of the notice. If the investor does not reconfirm, he or she will receive notifications disclosing that the commitment was cancelled, the reason for the cancellation, and the refund amount that the investor is required to receive. If a material change occurs within five business days of the maximum number of days the offering is to remain open, the offering will be extended to allow for a period of five business days for the investor to reconfirm.

If the investor cancels his or her investment commitment during the period when cancellation is permissible, or does not reconfirm a commitment in the case of a material change to the investment, or the offering does not close, all of the investor's funds will be returned within five business days.

Within five business days of cancellation of an offering by the Company, the Company will give each investor notification of the cancellation, disclose the reason for the cancellation, identify the refund amount the investor will receive, and refund the investor's funds.

The Company's right to cancel. The Investment Agreement you will execute with us provides the Company the right to cancel for any reason before the offering deadline.

If the sum of the investment commitments from all investors does not equal or exceed the target offering amount at the time of the offering deadline, no securities will be sold in the offering, investment commitments will be cancelled and committed funds will be returned.

Ownership and Capital Structure

THE OFFERING

13. Describe the terms of the securities being offered.

Priced Round: \$200,036,382.38 pre-money valuation

See exact security attached as [Appendix B, Investor Contracts](#)

NanoNest Corporation is offering up to 581,379 shares of non-voting preferred stock, at a price per share of \$1.00.

The campaign maximum is \$581,379 and the campaign minimum is \$50,000.00.

Securities issued by the SPV Instead of issuing its securities directly to investors, the Company has decided to issue its securities to the SPV, which will then issue interests in the SPV to investors. The SPV is formed concurrently with the filing of the Form C. Given this, the SPV does not have any financials to report. The SPV is managed by Wefunder Admin, LLC and is a co-issuer with the Company of the securities being offered in this offering. The Company's use of the SPV is intended to allow investors in the SPV to achieve the same economic exposure, voting power, and ability to assert State and Federal law rights, and receive the same disclosures, as if they had invested directly in the Company. While the issuer may be required to pay an annual administrative fee for the maintenance of the SPV, investors should note the Company's use of the SPV will not result in any additional fees being charged to investors.

The SPV has been organized and will be operated for the sole purpose of directly acquiring, holding and disposing of the Company's securities, will not borrow money and will use all of the proceeds from the sale of its securities solely to purchase a single class of securities of the Company. As a result, an investor investing in the Company through the SPV will have the same relationship to the Company's securities, in terms of number, denomination, type and rights, as if the investor invested directly in the Company.

Voting Rights If the securities offered by the Company and those offered by the SPV have voting rights, those voting rights may be exercised by the investor or his or her proxy. The applicable proxy is the Lead Investor, if the Proxy (described below) is in effect.

Proxy to the Lead Investor The SPV securities have voting rights. With respect to those voting rights, the investor and his, her, or its transferees or assignees (collectively, the "Investor"), through a power of attorney granted by investor in the Investor Agreement, has appointed or will appoint the Lead Investor as the Investor's true and lawful proxy and attorney (the "Proxy") with the power to act alone and with full power of substitution, on behalf of the Investor to: (i) vote all securities related to the Company purchased in an offering hosted by Wefunder Portal, and (ii) execute, in connection with such voting power, any instrument or document that the Lead Investor determines is necessary and appropriate in the exercise of his or her authority. Such Proxy will be irrevocable by the Investor unless and until a successor lead investor ("Replacement Lead Investor") takes the place of the Lead Investor. Upon notice that a Replacement Lead Investor has taken the place of the Lead Investor, the Investor will have five (5) calendar days to revoke the Proxy. If the Proxy is not revoked within the 5-day time period, it shall remain in effect.

Restriction on Transferability The SPV securities are subject to restrictions on transfer, as set forth in the Subscription Agreement and the Limited Liability Company Agreement of Wefunder SPV, LLC, and may not be transferred without the prior approval of the Company, on behalf of the SPV.

14. Do the securities offered have voting rights?

- ☐ Yes
☒ No

15. Are there any limitations on any voting or other rights identified above?

See the above description of the Proxy to the Lead Investor.

16. How may the terms of the securities being offered be modified?

This Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and may be amended only by a writing executed by all parties.

Pursuant to authorization in the Investor Agreement between each investor and Wefunder Portal,

Wefunder Portal is authorized to take the following actions with respect to the investment contract between the Company and an investor:

- Wefunder Portal may amend the terms of an investment contract, provided that the amended terms are more favorable to the investor than the original terms; and
- Wefunder Portal may reduce the amount of an investor's investment if the reason for the reduction is that the Company's offering is oversubscribed.

Restrictions on Transfer of the Securities Being Offered:

The securities being offered may not be transferred by any purchaser of such securities during the one year period beginning when the securities were issued, unless such securities are transferred:

SECURITIES ARE ISSUED, UNLESS SUCH SECURITIES ARE OTHERWISE

1. to the issuer;
2. to an accredited investor;
3. as part of an offering registered with the U.S. Securities and Exchange Commission; or
4. to a member of the family of the purchaser or the equivalent, to a trust controlled by the purchaser, to a trust created for the benefit of a member of the family of the purchaser or the equivalent, or in connection with the death or divorce of the purchaser or other similar circumstance.

NOTE: The term "accredited investor" means any person who comes within any of the categories set forth in Rule 501(a) of Regulation D, or who the seller reasonably believes comes within any of such categories, at the time of the sale of the securities to that person.

The term "member of the family of the purchaser or the equivalent" includes a child, stepchild, grandchild, parent, stepparent, grandparent, spouse or spousal equivalent, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law of the purchaser, and includes adoptive relationships. The term "spousal equivalent" means a cohabitant occupying a relationship generally equivalent to that of a spouse.

Description of Issuer's Securities

17. What other securities or classes of securities of the issuer are outstanding? Describe the material terms of any other outstanding securities or classes of securities of the issuer.

Class of Security	Authorized	Outstanding	Voting rights
Common Class B	10,000,000	35382.38	☐
Common Stock Class A	250000000	192000000	☒
Preferred	7,000,000	0	☐

Class of Security	Total Pool
Warrants	None
Options	36,571,420

Describe any other rights:

Class A Common Voting is Founders and Related Parties

Class B Common Non-Voting is from our Dealmaker Raise

Preferred stock:

- Non-voting
- Non-Cumulative Dividends paid on a pari passu basis with the Common Stock (Class A and Class B Common)
- Liquidation preference of 1x original issue price of \$1.00 per share
- Mandatory conversion into Common Stock upon a firm commitment offering or majority consent of Requisite Holders

18. How may the rights of the securities being offered be materially limited, diluted or qualified by the rights of any other class of security identified above?

The holders of a majority-in-interest of voting rights in the Company could limit the Investor's rights in a material way. For example, those interest holders could vote to change the terms of the agreements governing the Company's operations or cause the Company to engage in additional offerings (including potentially a public offering).

These changes could result in further limitations on the voting rights the Investor will have as an owner of equity in the Company, for example by diluting those rights or limiting them to certain types of events or consents.

To the extent applicable, in cases where the rights of holders of convertible debt, SAFES, or other outstanding options or warrants are exercised, or if new awards are granted under our equity compensation plans, an Investor's interests in the Company may be diluted. This means that the pro rata portion of the Company represented by the Investor's securities will decrease, which could also diminish the Investor's voting and/or economic rights. In addition, as discussed above, if a majority-in-interest of holders of securities with voting rights cause the Company to issue additional equity, an Investor's interest will typically also be diluted.

Based on the risk that an Investor's rights could be limited, diluted or otherwise qualified, the Investor could lose all or part of his or her investment in the securities in this offering, and may never see positive returns.

Additional risks related to the rights of other security holders are discussed below, in Question 20.

19. Are there any differences not reflected above between the securities being offered and each other class of security of the issuer?

No.

20. How could the exercise of rights held by the principal shareholders identified in Question 6 above affect the purchasers of the securities being offered?

As holders of a majority-in-interest of voting rights in the Company, **the shareholders** may make decisions with which the Investor disagrees, or that negatively affect the value of the Investor's securities in the Company, and the Investor will have no recourse to change these decisions. The Investor's interests may conflict with those of other investors, and there is no guarantee that the Company will develop in a way that is optimal for or advantageous to the Investor.

For example, **the shareholders** may change the terms of the Articles of Incorporation for the company, change the terms of securities issued by the Company, change the management of the Company, and even force out minority holders of securities. **The shareholders** may make changes that affect the tax treatment of the Company in ways that are unfavorable to you but favorable to them. They may also vote to engage in new offerings and/or to register certain of the Company's securities in a way that negatively affects the value of the securities the Investor owns. Other holders of securities of the Company may also have access to more information than the Investor, leaving the Investor at a disadvantage with respect to any decisions regarding the securities he or she owns. **The shareholders** have the right to redeem their securities at any time. **Shareholders** could decide to force the Company to redeem their **securities** at a time that is not favorable to the Investor and is damaging to the Company. Investors' exit may affect the value of the Company and/or its viability. In cases where the rights of holders of convertible debt, SAFES, or other outstanding options or warrants are exercised, or if new awards are granted under our equity compensation plans, an Investor's interests in the Company may be diluted. This means that the pro rata portion of the Company represented by the Investor's securities will decrease, which could also diminish the Investor's voting and/or economic rights. In addition, as discussed above, if a majority-in-interest of holders of securities with voting rights cause the Company to issue additional stock, an Investor's interest will typically also be diluted.

Based on the risks described above, the Investor could lose all or part of his or her investment in the securities in this offering, and may never see positive returns.

21. How are the securities being offered being valued? Include examples of methods for how such securities may be valued by the issuer in the future, including during subsequent corporate actions.

The offering price for the securities offered pursuant to this Form C has been determined arbitrarily by the Company, and does not necessarily bear any relationship to the Company's book value, assets, earnings or other generally accepted valuation criteria. In determining the offering price, the Company did not employ investment banking firms or other outside organizations to make an independent appraisal or evaluation. Accordingly, the offering price should not be considered to be indicative of the actual value of the securities offered hereby.

In the future, we will perform valuations of our common stock that take into account factors such as the following:

- unrelated third party valuations of our common stock;
- the price at which we sell other securities, such as convertible debt or preferred stock, in light of the rights, preferences and privileges of our those securities relative to those of our common stock;
- our results of operations, financial position and capital resources;
- current business conditions and projections;
- the lack of marketability of our common stock;
- the hiring of key personnel and the experience of our management;
- the introduction of new products;
- the risk inherent in the development and expansion of our products;
- our stage of development and material risks related to our business;
- the likelihood of achieving a liquidity event, such as an initial public offering or a sale of our company given the prevailing market conditions and the nature and history of our business;
- industry trends and competitive environment;
- trends in consumer spending, including consumer confidence;
- overall economic indicators, including gross domestic product, employment, inflation and interest rates; and
- the general economic outlook.

We will analyze factors such as those described above using a combination of financial and market-based methodologies to determine our business enterprise value. For example, we may use methodologies that assume that businesses operating in the same industry will share similar characteristics and that the Company's value will correlate to those characteristics, and/or methodologies that compare transactions in similar securities issued by us that were conducted in the market.

22. What are the risks to purchasers of the securities relating to minority ownership in the issuer?

An investor in the Company will likely hold a minority position in the Company, and thus be limited as to its ability to control or influence the governance and operations of the Company.

The marketability and value of the investor's interest in the Company will depend upon many factors outside the control of the investor. The Company will be managed by its officers and be governed in accordance with the strategic direction and decision-making of its Board Of Directors, and the investor will have no independent right to name or remove an officer or member of the Board Of Directors of the Company.

Following the investor's investment in the Company, the Company may sell interests to additional investors, which will dilute the percentage interest of the investor in the Company. The investor may have the opportunity to increase its investment in the Company in such a transaction, but such opportunity cannot be assured.

The amount of additional financing needed by the Company, if any, will depend upon the maturity and objectives of the Company. The declining of an opportunity or the inability of the investor to make a follow-on investment, or the lack of an opportunity to make such a follow-on investment, may result in substantial dilution of the investor's interest in the Company.

23. What are the risks to purchasers associated with corporate actions, including additional issuances of securities, issuer repurchases of securities, a sale of the issuer or of assets of the issuer or transactions with related parties?

Additional issuances of securities. Following the investor's investment in the Company, the Company may sell interests to additional investors, which will dilute the percentage interest of the investor in the Company. The investor may have the opportunity to increase its investment in the Company in such a transaction, but such opportunity cannot be assured. The amount of additional financing needed by the Company, if any, will depend upon the maturity and objectives of the Company. The declining of an opportunity or the inability of the investor to make a follow-on investment, or the lack of an opportunity to make such a follow-on investment, may result in substantial dilution of the investor's interest in the Company.

Issuer repurchases of securities. The Company may have authority to repurchase its securities from shareholders, which may serve to decrease any liquidity in the market for such securities, decrease the percentage interests held by other similarly situated investors to the investor, and create pressure on the investor to sell its securities to the Company concurrently.

A sale of the issuer or of assets of the issuer. As a minority owner of the Company, the investor will have limited or no ability to influence a potential sale of the Company or a substantial portion of its assets. Thus, the investor will rely upon the executive management of the Company and the Board of Directors of the Company to manage the Company so as to maximize value for shareholders. Accordingly, the success of the investor's investment in the Company will depend in large part upon the skill and expertise of the executive management of the Company and the Board of Directors of the Company. If the Board Of Directors of the Company authorizes a sale of all or a part of the Company, or a disposition of a substantial portion of the Company's assets, there can be no guarantee that the value received by the investor, together with the fair market estimate of the value remaining in the Company, will be equal to or exceed the value of the investor's initial investment in the Company.

Transactions with related parties. The investor should be aware that there will be occasions when the Company may encounter potential conflicts of interest in its operations. On any issue involving conflicts of interest, the executive management and Board of Directors of the Company will be guided by their good faith judgement as to the Company's best interests. The Company may engage in transactions with affiliates, subsidiaries or other related parties, which may be on terms which are not arm's-length, but will be in all cases consistent with the duties of the management of the Company to its shareholders. By acquiring an interest in the Company, the investor will be deemed to have acknowledged the existence of any such actual or potential conflicts of interest and to have waived any claim with respect to any liability arising from the existence of any such conflict of interest.

24. Describe the material terms of any indebtedness of the issuer:

Loan
Amount: \$95,177.00
Outstanding principal plus interest: \$95,177.00 as of 10/15/2026
Interest rate: 6.84% per annum
Maturity date: 9/16/2029
Bank of America vehicle loan

INSTRUCTION TO QUESTION 24: name the creditor, amount owed, interest rate, maturity date, and any other material terms.

25. What other exempt offerings has the issuer conducted within the past three years?

Offering date	Exemption	Security type	Amount sold	Use of proceeds
9/2026	Regulation Crowdfunding	Priced Round	\$37,000	General operations

26. Was or is the issuer or any entities controlled by or under common control with the issuer a party to any transaction since the beginning of the issuer's last fiscal year, or any currently proposed transaction, where the amount involved exceeds five percent of the aggregate amount of capital raised by the issuer in reliance on Section 4(a)(6) of the Securities Act during the preceding 12- month period, including the amount the issuer seeks to raise in the current offering, in which any of the following persons had or is to have a direct or indirect material interest: ⑦

- any director or officer of the issuer;

2. any person who is, as of the most recent practicable date, the beneficial owner of 20 percent or more of the issuer's outstanding voting equity securities, calculated on the basis of voting power;
3. if the issuer was incorporated or organized within the past three years, any promoter of the issuer;
4. or any immediate family member of any of the foregoing persons.

☐ Yes
☒ No

For each transaction specify the person, relationship to issuer, nature of interest in transaction, and amount of interest.

FINANCIAL CONDITION OF THE ISSUER

27. Does the issuer have an operating history?

Yes

28. Describe the financial condition of the issuer, including, to the extent material, liquidity, capital resources and historical results of operations. ⓘ

Management's Discussion and Analysis of Financial Condition and Results of Operations

Overview of the Business and Financial Condition

NanoNest designs and manufactures precision-built modular tiny homes that are delivered fully constructed. The company focuses on sustainable, futuristic housing solutions combining advanced materials and intelligent design for modern living.

We are an early-stage company and have incurred operating losses and negative cash flows from operations since inception. We expect to continue to incur operating losses in the near term.

As of September 28, 2026, we had cash and cash equivalents of approximately \$2,100,000.

Our ability to continue operations is dependent on managing our expenses and, if necessary, obtaining additional financing.

This discussion should be read in conjunction with the financial statements and related notes included in this offering statement.

Business and Operating Uncertainty

Our business operates in an environment subject to various risks, uncertainties, and changing conditions, which makes it difficult to evaluate our business, financial condition, and prospects and may limit the comparability of our results of operations from period to period.

Financial Condition

As of December 31, 2025, our total assets were \$2,480,895 and our current and non-current liabilities, as reflected in available financial statement fields, were \$493,158.

Our financial statements reflect an early-stage company with limited operating history. Investors should not place undue reliance on historical financial information given the company's limited operating history and the likelihood that future results will differ from historical results.

Liquidity and Capital Resources

As of December 31, 2025, we had cash and cash equivalents of approximately \$2,352,343.

Based on our current operations, we have a monthly net cash burn of approximately \$150,000.

Our monthly net cash burn or profit may vary significantly from month to month due to the timing of receipts and expenditures and other short-term factors. As a result, period-to-period comparisons may not be meaningful.

Based on our current plan, we expect to have sufficient cash to fund operations for at least the next 12 months.

Our historical operations have been funded primarily through external financing.

Liquidity Assumptions

Our assessment of our liquidity and ability to fund operations is not a projection and is based on current assumptions regarding operating expenses, cash requirements, and capital needs. These assumptions may change, and actual results may differ materially due to changes in operating conditions, timing of receipts and payments, and other factors.

Dependence on Additional Financing

There can be no assurance that additional financing will be available on acceptable terms, or at all. If we are unable to raise additional capital when needed, we may be required to materially reduce or suspend operations.

Indebtedness and Capital Structure

As of the date of this offering statement, we had total outstanding indebtedness consisting of 1 loan and approximately \$95,177 in aggregate principal obligations. The indebtedness consists of \$95,177. The material terms of such indebtedness are described in Item 24 of this Form C and include 6.84% interest rate, maturity on 2029-09-16.

(For the avoidance of doubt, SAFEs are not treated as indebtedness.)

During the past three years, we have conducted exempt offerings, resulting in the issuance of securities in aggregate amounts of approximately \$37,000.

Known Trends, Events, and Uncertainties

Management is not currently aware of any known trends, events, or uncertainties that are reasonably likely to have a material adverse effect on our financial condition or results of operations over the next 12 months.

The absence of a discussion of any particular trend, event, or uncertainty should not be interpreted to mean that such matters do not exist; rather, it reflects management's judgment based on information currently available.

Changes Since the Date of the Financial Statements

There have been no material changes in our operations or financial condition since the date of the financial statements included in this offering.

Impact of This Offering

The proceeds from this offering are expected to be used towards working capital & project execution, sales & government contracting / business development, talent acquisition, and product, engineering & certification. The timing and extent of our use of proceeds will depend on the amount of proceeds raised and future operating conditions. Additional detail regarding our planned use of proceeds is provided in Item 10 of this Form C.

There can be no assurance that the proceeds of this offering will be sufficient to fund our operations or achieve our business objectives.

Certain information relevant to understanding our financial condition and liquidity is presented elsewhere in this offering statement, including in the financial statements, related notes, and the sections describing indebtedness and prior financings.

Forward-Looking Statements

This discussion contains forward-looking statements that are based on management's current expectations and assumptions. Actual results may differ materially from those expressed or implied by these statements.

FINANCIAL INFORMATION

29. Include financial statements covering the two most recently completed fiscal years or the period(s) since inception, if shorter:

Refer to [Appendix C, Financial Statements](#).

I, Robert Forrest Dell, certify that:

- (1) the financial statements of NanoNest Corporation included in this Form are true and complete in all material respects; and
- (2) the financial information of NanoNest Corporation included in this Form reflects accurately the information reported on the tax return for NanoNest Corporation filed for the most recently completed fiscal year.

Robert Forrest Dell

Robert Forrest Dell
Founder /CEO

STAKEHOLDER ELIGIBILITY

30. With respect to the issuer, any predecessor of the issuer, any affiliated issuer, any director, officer, general partner or managing member of the issuer, any beneficial owner of 20 percent or more of the issuer's outstanding voting equity securities, any promoter connected with the issuer in any capacity at the time of such sale, any person that has been or will be paid (directly or indirectly) remuneration for solicitation of purchasers in connection with such sale of securities, or any general partner, director, officer or managing member of any such solicitor, prior to May 16, 2016:

- ①
- (1) Has any such person been convicted, within 10 years (or five years, in the case of issuers, their predecessors and affiliated issuers) before the filing of this offering statement, of any felony or misdemeanor:
- i. in connection with the purchase or sale of any security? ☐ Yes ☒ No
 - ii. involving the making of any false filing with the Commission? ☐ Yes ☒ No
 - iii. arising out of the conduct of the business of an underwriter, broker, dealer, municipal securities dealer, investment adviser, funding portal or paid solicitor of purchasers of securities? ☐ Yes ☒ No
- (2) Is any such person subject to any order, judgment or decree of any court of competent jurisdiction, entered within five years before the filing of the information required by Section 4A(b) of the Securities Act that, at the time of filing of this offering statement, restrains or enjoins such person from engaging or continuing to engage in any conduct or practice:
- i. in connection with the purchase or sale of any security? ☐ Yes ☒ No
 - ii. involving the making of any false filing with the Commission? ☐ Yes ☒ No
 - iii. arising out of the conduct of the business of an underwriter, broker, dealer, municipal securities dealer, investment adviser, funding portal or paid solicitor of purchasers of securities? ☐ Yes ☒ No
- (3) Is any such person subject to a final order of a state securities commission (or an agency or officer of a state performing like functions); a state authority that supervises or examines banks, savings associations or credit unions; a state insurance commission (or an agency or officer of a state performing like functions); an appropriate federal banking agency; the U.S. Commodity Futures Trading Commission; or the National Credit Union Administration that:
- i. at the time of the filing of this offering statement bars the person from:
 - A. association with an entity regulated by such commission, authority, agency or officer? ☐ Yes ☒ No
 - B. engaging in the business of securities, insurance or banking? ☐ Yes ☒ No
 - C. engaging in savings association or credit union activities? ☐ Yes ☒ No
 - ii. constitutes a final order based on a violation of any law or regulation that prohibits fraudulent, manipulative or deceptive conduct and for which the order was entered within the 10-year period ending on the date of the filing of this offering statement? ☐ Yes ☒ No
- (4) Is any such person subject to an order of the Commission entered pursuant to Section 15(b) or 15B(c) of the Exchange Act or Section 203(e) or (f) of the Investment Advisers Act of 1940 that, at the time of the filing of this offering statement:
- i. suspends or revokes such person's registration as a broker, dealer, municipal securities dealer, investment adviser or funding portal? ☐ Yes ☒ No
 - ii. places limitations on the activities, functions or operations of such person? ☐ Yes ☒ No
 - iii. bars such person from being associated with any entity or from participating in the offering of any penny stock? ☐ Yes ☒ No
- (5) Is any such person subject to any order of the Commission entered within five years before the filing of this offering statement that, at the time of the filing of this offering statement, orders the person to cease and desist from committing or causing a violation or future violation of:
- i. any scienter-based anti-fraud provision of the federal securities laws, including without limitation Section 17(a)(1) of the Securities Act, Section 10(b) of the Exchange Act, Section 15(c)(1) of the Exchange Act and Section 206(1) of the Investment Advisers Act of 1940 or any other rule or regulation thereunder? ☐ Yes ☒ No
 - ii. Section 5 of the Securities Act? ☐ Yes ☒ No
- (6) Is any such person suspended or expelled from membership in, or suspended or barred from association with a member of, a registered national securities exchange or a registered national or affiliated securities association for any act or omission to act constituting conduct inconsistent with just and equitable principles of trade? ☐ Yes ☒ No
- (7) Has any such person filed (as a registrant or issuer), or was any such person or was any such person named as an underwriter in, any registration statement or Regulation A offering statement filed with the Commission that, within five years before the filing of this offering statement, was the subject of a refusal order, stop order, or order suspending the Regulation A exemption, or is any such person, at the time of such filing, the subject of an investigation or proceeding to determine whether a stop order or suspension order should be issued? ☐ Yes ☒ No
- (8) Is any such person subject to a United States Postal Service false representation order entered within five years before the filing of the information required by Section 4A(b) of the Securities Act, or is any such person, at the time of filing of this offering statement, subject to a temporary restraining order or preliminary injunction with respect to conduct alleged by the United States Postal Service to constitute a scheme or device for obtaining money or property through the mail by means of false representations? ☐ Yes ☒ No

If you would have answered "Yes" to any of these questions had the conviction, order, judgment, decree, suspension, expulsion or bar occurred or been issued after May 16, 2016, then you are NOT eligible to rely on this exemption under Section 4(a)(6) of the Securities Act.

OTHER MATERIAL INFORMATION

31. In addition to the information expressly required to be included in this Form, include: ⓘ

- (1) any other material information presented to investors; and
- (2) such further material information, if any, as may be necessary to make the required statements, in light of the circumstances under which they are made, not misleading.

The Lead Investor. As described above, each Investor that has entered into the Investor Agreement will grant a power of attorney to make voting decisions on behalf of that investor to the Lead investor (the "Proxy"). The Proxy is irrevocable unless and until a Successor Lead Investor takes the place of the Lead Investor, in which case, the Investor has a five (5) calendar day period to revoke the Proxy. Pursuant to the Proxy, the Lead Investor or his or her successor will make voting decisions and take any other actions in connection with the voting on Investors' behalf.

The Lead Investor is an individual that is chosen to act in the role of Lead Investor on behalf of Investors that have a Proxy in effect. The Lead Investor will be chosen by the Company and approved by Wefunder Inc. and the identity of the initial Lead Investor will be disclosed to Investors before Investors make a final investment decision to purchase the securities related to the Company.

The Lead Investor can quit at any time or can be removed by Wefunder Inc. for cause or pursuant to a vote of investors as detailed in the Lead Investor Agreement. In the event the Lead Investor quits or is removed, the Company will choose a Successor Lead Investor who must be approved by Wefunder Inc. The identity of the Successor Lead Investor will be disclosed to Investors, and those that have a Proxy in effect can choose to either leave such Proxy in place or revoke such Proxy during a 5-day period beginning with notice of the replacement of the Lead Investor.

The Lead Investor will not receive any compensation for his or her services to the SPV. The Lead Investor may receive compensation if, in the future, Wefunder Advisors LLC forms a fund ("Fund") for accredited investors for the purpose of investing in a non-Regulation Crowdfunding offering of the Company. In such circumstances, the Lead Investor may act as a portfolio manager for that Fund (and as a supervised person of Wefunder Advisors) and may be compensated through that role.

Although the Lead Investor may act in multiple roles with respect to the Company's offerings and may potentially be compensated for some of its services, the Lead Investor's goal is to maximize the value of the Company and therefore maximize the value of securities issued by or related to the Company. As a result, the Lead Investor's interests should always be aligned with those of Investors. It is, however, possible that in some limited circumstances the Lead Investor's interests could diverge from the interests of Investors, as discussed in section 8 above.

Investors that wish to purchase securities related to the Company through Wefunder Portal must agree to give the Proxy described above to the Lead Investor, provided that if the Lead Investor is replaced, the Investor will have a 5-day period during which he or she may revoke the Proxy. If the Proxy is not revoked during this 5-day period, it will remain in effect.

Tax Filings. In order to complete necessary tax filings, the SPV is required to include information about each investor who holds an interest in the SPV, including each investor's taxpayer identification number ("TIN") (e.g., social security number or employer identification number). To the extent they have not already done so, each investor will be required to provide their TIN within the earlier of (i) two (2) years of making their investment or (ii) twenty (20) days prior to the date of any distribution from the SPV. If an investor does not provide their TIN within this time, the SPV reserves the right to withhold from any proceeds otherwise payable to the investor an amount necessary for the SPV to satisfy its tax withholding obligations as well as the SPV's reasonable estimation of any penalties that may be charged by the IRS or other relevant authority as a result of the investor's failure to provide their TIN. If applicable, the Company may also be required to pay Wefunder certain fees for the preparation of tax filings. Such fees and the Company's obligation to deliver required tax documents are further specified in the related Tax Services Agreement ("TSA").

Investors should carefully review the terms of the SPV Subscription Agreement for additional information about tax filings.

Potential Dissolution of the SPV. The Company has agreed that it will pay an administrative fee and / or certain tax fees to Wefunder, in addition to delivering required tax information in the manner prescribed by the TSA, where applicable. Failure to pay such fees or provide Wefunder with required tax information could result in the dissolution of the SPV (an "SPV Dissolution Event"). Subsequent to an SPV Dissolution Event, the securities held by the SPV would be distributed directly and proportionally to the individual investors. This could create administrative complexities, as investors would need to manage the securities themselves rather than having them held and administered by the SPV. Additionally, the unplanned distribution of securities may not align with investors' intended investment strategy or asset allocation.

Upon an SPV Dissolution Event, the Investor hereby consents to and agrees to accept direct assignment of the SPV's rights and obligations under any investment agreements between the SPV and the Company that is located in the Form C or C/A offering materials. The Investor acknowledges they will be bound by all terms and conditions of such agreements as if they were an original party thereto.

ONGOING REPORTING

32. The issuer will file a report electronically with the Securities & Exchange Commission annually and post the report on its website, no later than:

120 days after the end of each fiscal year covered by the report.

33. Once posted, the annual report may be found on the issuer's website at:

<https://nanonest.com/invest>

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

1. the issuer is required to file reports under Exchange Act Sections 13(a) or 15(d);
2. the issuer has filed at least one annual report and has fewer than 300 holders of record;
3. the issuer has filed at least three annual reports and has total assets that do not exceed \$10 million; or
4. the issuer or another party purchases or repurchases all of the securities issued pursuant to Section 4(a)(6), including any payment in full of debt securities or any complete redemption of redeemable securities; or the issuer liquidates or dissolves in accordance with state law.

APPENDICES

[Appendix A: Business Description & Plan](#)

[Appendix B: Investor Contracts](#)

- [NanoNest - Preferred Stock Agreement \(2\)](#)

- [SPV Subscription Agreement](#)

[Appendix C: Financial Statements](#)

- [Financials 1](#)

- [Financials 2](#)

Appendix D: Director & Officer Work History

- [Mark Miller](#)
- [Robert F. Dell](#)
- [Robert Forrest Dell](#)

Appendix E: Supporting Documents

- [Series Appendix — NanoNest I](#)
- [Wefunder SPV, LLC Agreement](#)

Signatures

Intentional misstatements or omissions of facts constitute federal criminal violations. See 18 U.S.C. 1001.

The issuer certifies that it has established means to keep accurate records of the holders of the securities it would offer and sell through the intermediary's platform.

The following documents will be filed with the SEC:

[Cover Page XML](#)

[Offering Statement](#) (this page)

[Appendix A: Business Description & Plan](#)

[Appendix B: Investor Contracts](#)

[NanoNest - Preferred Stock Agreement \(2\)](#)

[SPV Subscription Agreement](#)

[Appendix C: Financial Statements](#)

[Financials 1](#)

[Financials 2](#)

[Appendix D: Director & Officer Work History](#)

[Mark Miller](#)

[Robert F. Dell](#)

[Robert Forrest Dell](#)

[Appendix E: Supporting Documents](#)

[Series Appendix — NanoNest I](#)

[Wefunder SPV, LLC Agreement](#)

Wefunder Portal will review the information you provide before we agree to submit a Form C to the SEC. Our review is designed to assess whether the information you have provided is complete and not inaccurate, misleading or otherwise fraudulent. Despite our review, the company submitting this Form C may be held responsible for all information provided through it, and for ensuring that the information it submits is not false or misleading in any material way and does not omit any information that would cause the information included to be false or misleading. By submitting your Form C to us, you acknowledge this. You also agree to provide any additional information or clarification we may request from you so that the Form C we submit on your behalf, in our reasonable, good faith review, does not contain incorrect information. Wefunder Portal will not submit a Form C that we believe, in our sole discretion, omits material information or contains false or misleading information. As a result, there is no guarantee that we will submit a Form C on your behalf.

Intentional misstatements or omissions of facts constitute federal criminal violations. See 18 U.S.C. 1001.

The issuer certifies that it has established means to keep accurate records of the holders of the securities it would offer and sell through the Form C.

Pursuant to the requirements of Sections 4(a)(6) and 4A of the Securities Act of 1933 and Regulation Crowdfunding (§ 227.100 et seq.), the issuer certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form C and has duly caused this Form to be signed on its behalf by the duly authorized undersigned.

I authorize Wefunder Portal to submit a Form C to the SEC based on the information I provided through this online form and my company's Wefunder profile.

As an authorized representative of the company, I appoint Wefunder Portal as the company's true and lawful representative and attorney-in-fact, in the company's name, place and stead to make, execute, sign, acknowledge, swear to and file a Form C, any future non-material Form C-A, any future Form C-U, and any future Form C-W on the company's behalf. This power of attorney is coupled with an interest and is irrevocable. The company hereby waives any and all defenses that may be available to contest, negate or disaffirm the actions of Wefunder Portal taken in good faith under or in reliance upon this power of attorney.

Before you click on the button below, please review the information you have provided carefully.

We strongly recommend you have your company's lawyer review the information as well. The company submitting this Form C is responsible for all information provided through it, and for ensuring that the information it submits is not false or misleading in any material way and does not omit any information that would cause the information included to be false or misleading.

☒ I verify the Form C is 100% accurate

☒ I agree to the [Wefunder Listing Agreement](#)

☒ I agree to the [Investor Representative Proxy Agreement](#)

☒ I agree to the [Rule 3a-9 Undertakings Agreement](#)

Pursuant to the requirements of Sections 4(a)(6) and 4A of the Securities Act of 1933 and Regulation Crowdfunding (§ 227.100 et seq.), the issuer certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form C and has duly caused this Form to be signed on its behalf by the duly authorized undersigned.

NanoNest Corporation

By

Robert Forrest Dell

Founder and CEO

Pursuant to the requirements of Sections 4(a)(6) and 4A of the Securities Act of 1933 and Regulation Crowdfunding (§ 227.100 et seq.), this Form C and [Transfer Agent Agreement](#) has been signed by the following persons in the capacities and on the dates indicated.

Robert Forrest Dell

Founder and CEO

10/13/2026

Robert F Dell

Co owner

10/13/2026

Mark D. Miller

CRO

10/14/2026

The Form C must be signed by the issuer, its principal executive officer or officers, its principal financial officer, its controller or principal accounting officer and at least a majority of the board of directors or persons performing similar functions.