

## **Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines**

### **COSTAS, Inc.**

424 E Central Blvd, Suite 308,  
Orlando, Florida 32801  
Telephone: (321) 465-9899  
Website: <https://costas-inc.com/>  
Company Email: [admin@costas-inc.com](mailto:admin@costas-inc.com)  
SIC Code: 8072

### **Quarterly Report For the Period Ending: June 30, 2022 (the "Reporting Period")**

As of June 30, 2022, the number of shares outstanding of our Common Stock was:

444,978,363

As of March 31, 2022, the number of shares outstanding of our Common Stock was:

413,314,603

As of December 31, 2021, the number of shares outstanding of our Common Stock was:

413,314,603

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Indicate by check mark whether a Change in Control<sup>1</sup> of the company has occurred over this reporting period:

Yes: ☐ No: ☒

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<sup>1</sup> "Change in Control" shall mean any events resulting in:

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

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

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

The Company was originally organized as Costas, Inc. on December 10, 1998. There have been no predecessor entities.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The state of incorporation of the issuer is the State of Nevada which has been the state of incorporation since inception. The Company is currently active in Nevada.

*Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:*

On July 17, 2006, the Company voluntarily filed a Form 15-12g notice of termination of registration of securities with the SEC. There were no orders issued by the SEC in relation to any trading suspension.

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

On September 20, 2017, the Courts filed an order effective September 18, 2017, whereby Mr. James Brooks, a creditor of the Issuer was granted a Judgment against the Issuer in the principal amount of \$1,114,500. On October 21, 2020, Mr. Brooks filed a motion requesting the appointment of a Receiver over the Issuer. By order filed on November 7, 2020, the Eighth Judicial District Court for Clark County, Nevada appointed Fredrick P. Waid as Receiver for the Issuer in Case No. A-17-749977-B notice of entry of that order was filed on November 9, 2020. On March 25, 2021, the Receiver filed a motion with the Court requesting approval to appoint Mr. Brooks as an officer and director of the Issuer and to increase the authorized capital of the issuer and subsequently to issue sufficient common and preferred shares on terms to be finalized with Mr. Brooks, whereby Mr. Brooks will become the controlling shareholder of the Issuer. At such time as this action takes place, the Receivership of the Issuer will be terminated.

On November 10, 2021, the Court entered a motion from the Receiver whereby the Receiver is exempt from the claims procedure to creditors as required under the Nevada Statutes and approving the financial statements of the Company for the fiscal years 2019 and 2020 and the subsequent quarterly periods ended March and June 2021. This action will allowed the Receiver to move forward to address the remaining requirements to satisfy creditor Brooks, and terminate the Receivership. On December 30, 2021, Fred Waid resigned as an officer and director of the Company and appointed James Brooks as the Company's sole officer and director. On February 9, 2022, an Order was entered by the Eighth Judicial District Court, Clark County, Nevada, Case No. A-17-749977D at the request of the Appointed Receiver of the Company, Frederick Waid, terminating the receivership for the Company.

On May 6, 2022, the Company entered into a formal acquisition agreement with Standard Dental Labs Inc. ("SDL"), a Wyoming corporation controlled by the Company's CEO, James Brooks, in order to acquire certain assets including: (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package created under SDL, including logo, website, presentation materials and corporate name. Under the terms of the acquisition agreement, assets valued at \$75,900 was acquired through the issuance of a total of 31,661,760 shares of the Company's unregistered, restricted common stock to SDL. With the conclusion of this acquisition, the Company intends to operate in the dental lab industry, paving the way for future acquisitions and consolidations in the industry. The assets acquired from SDL will allow the Company to immediately facilitate the acquisition of small to medium sized dental labs, of which there are thousands in the United States.

On August 15, 2022 the Company announced the completion of a definitive agreement to acquire the assets of Prime Dental Lab, LLC. ("Prime Dental"), an Orlando-based dental lab in operation since 2012. Total consideration of \$700,000.00 will be paid to the shareholders of Prime Dental in a combination of cash and registered shares for the assets, which includes all equipment, the client base, and associated revenue. Shares will be escrowed over two years, paid in quarterly installments. Although both parties have executed the agreement, it will not be ratified until the submission of a Form S-1 Registration Statement with the Securities and Exchange Commission and receipt of notice of effect.

The address(es) of the issuer's principal executive office:

424 E Central Blvd, Suite 308, Orlando, Florida 32801

The address(es) of the issuer's principal place of business:

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

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

Yes: ☒ No: ☐

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

On October 21, 2020, Mr. Brooks, a creditor of the issuer filed a motion requesting the appointment of a Receiver over the Issuer. By order filed on November 7, 2020, the Eighth Judicial District Court for Clark County, Nevada appointed Fredrick P. Waid as Receiver for the Issuer in Case No. A-17-749977-B. On February 9, 2022, an Order was entered by the Eighth Judicial District Court, Clark County Nevada, terminating the Receivership of the issuer.

## 2) Security Information

Trading symbol:	CSSI	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	22160A206	
Par or stated value:	\$0.001	
Total shares authorized:	1,250,000,000	as of date: June 30, 2022
Total shares outstanding:	444,978,363	as of date: June 30, 2022
Number of shares in the Public Float <sup>2</sup> :	90,218,546	as of date: June 30, 2022
Total number of shareholders of record:	76	as of date: June 30, 2022

All additional class(es) of publicly traded securities (if any):

N/A

Transfer Agent

Name: Transfer Online, Inc.  
 Phone: 503-227-2950  
 Email: info@transferonline.com  
 Address: 512 SE Salmon Street, Portland Oregon 97214

Is the Transfer Agent registered under the Exchange Act?<sup>3</sup> Yes: ☒ No: ☐

## 3) Issuance History

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

<sup>2</sup> "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

<sup>3</sup> To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

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

## A. Changes to the Number of Outstanding Shares

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☒

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>December 31, 2019</u> Common: <u>43,314,603</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>December 30, 2021</u>	<u>New Issuance</u>	<u>25,000,000</u>	<u>Common Stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Rosa Shimonov</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>Reg S</u>
<u>December 30, 2021</u>	<u>New Issuance</u>	<u>20,000,000</u>	<u>Common Stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Grant O'Connor</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>Reg S</u>
<u>December 30, 2021</u>	<u>New Issuance</u>	<u>25,000,000</u>	<u>Common Stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Ilya Aharon</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>Reg S</u>
<u>December 31, 2021</u>	<u>New Issuance</u>	<u>300,000,000</u>	<u>Common Stock</u>	<u>\$0.000583</u>	<u>Yes</u>	<u>James Brooks</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>3(a)10</u>
<u>May 6, 2022</u>	<u>New Issuance</u>	<u>31,663,760</u>	<u>Common Stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Standard Dental Labs Inc., Controlling shareholder James Brooks</u>	<u>Asset acquisition agreement</u>	<u>Restricted</u>	<u>Reg D</u>
Shares Outstanding on Date of This Report: Ending Balance: Date: <u>June 30, 2022</u> Common: <u>444,978,363</u> Preferred: <u>0</u>									

## B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☒

Date of Note Issuance	Outstanding Balance (\$)(1)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
December 23, 2021	1,220,264	1,171,727	48,537	December 23, 2022	Convertible into common stock at \$0.001 per share	James Brooks	Judgement converted to Convertible Note
May 13, 2022	20,210	20,000	210	May 13, 2023	Convertible into common stock at \$0.001 per share	Yohanan Aharon	
May 13, 2022	20,210	20,000	210	May 13, 2023	Convertible into common stock at \$0.001 per share	Rosa Shimonov	
May 13, 2022	10,106	10,000	106	May 13, 2023	Convertible into common stock at \$0.001 per share	Ilya Aharon	
June 29, 2022	12,000	12,000	0	June 29, 2023	Convertible into common stock at \$0.001 per share	Aaron Abraham	

(1) On September 18, 2017, the Nevada courts entered a judgment in favor of James Brooks in the amount of \$1,114,500 plus post judgment interest pursuant to NRS 17-130. The court has approved \$175,000 of this debt to be converted into 900,000,000 shares of the Company's common stock and/or such number of common shares as shall be agreed between the Receiver and Mr. Brooks. In December 2021, the Company issued the 300,000,000 shares to Mr. Brooks for consideration of \$175,000 and concurrently the remaining balance of the judgement and accrued interest thereon was renegotiated, and a convertible promissory note was entered into between the Company and Mr. Brooks in the principal amount of \$1,171,727.

#### 4) Financial Statements

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

- ☒ U.S. GAAP  
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)<sup>4</sup>:

Name: Li Shen, CA  
Title: Accountant  
Relationship to Issuer: N/A

Unaudited condensed financial statements for the six months ended June 30, 2022, and 2021 are appended hereto and include:

- C. Condensed Balance sheet;
- D. Condensed Statement of income;
- E. Condensed Statement of cash flows;
- F. Condensed Statement of Retained Earnings (Statement of Changes in Stockholders' Equity); and,
- G. Financial notes.

#### 5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

<sup>4</sup> The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

On May 6, 2022, the Company entered into a formal acquisition agreement with Standard Dental Labs Inc. ("SDL"), a Wyoming corporation controlled by the Company's CEO, James Brooks, in order to acquire certain assets including: (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package created under SDL, including logo, website, presentation materials and corporate name. Under the terms of the acquisition agreement, assets valued at \$75,900 was acquired through the issuance of a total of 31,663,760 shares of the Company's unregistered, restricted common stock to SDL. With the conclusion of this acquisition, the Company intends to operate in the dental lab industry, paving the way for future acquisitions and consolidations in the industry. The assets acquired from SDL will allow the Company to immediately facilitate the acquisition of small to medium sized dental labs, of which there are thousands in the United States.

On August 15, 2022 the Company announced the completion of a definitive agreement to acquire the assets of Prime Dental Lab, LLC. ("Prime Dental"), an Orlando-based dental lab in operation since 2012. Total consideration of \$700,000.00 will be paid to the shareholders of Prime Dental in a combination of cash and registered shares for the assets, which includes all equipment, the client base, and associated revenue. Shares will be escrowed over two years, paid in quarterly installments. Although both parties have executed the agreement, it will not be ratified until the submission of a Form S-1 Registration Statement with the Securities and Exchange Commission and receipt of notice of effect.

**B. Please list any subsidiaries, parents, or affiliated companies.**

The issuer has no subsidiaries, parents or affiliated companies as of the date of this filing.

**C. Describe the issuers' principal products or services.**

The Issuer is operating in the dental lab industry, and will be manufacturing dental prosthetics for dentists and dental clinics via its network of labs. The company plans to acquire small to mid-sized dental labs, which will be consolidated regionally to achieve scale and efficiencies.

**6) Issuer's Facilities**

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The issuer currently has an office located at 424 E Central Blvd, Suite 308, Orlando, Florida 32801. This office is a shared space of approximately 1,500 square feet, leased and provided for use by our sole officer and director, Mr. James Brooks, at a cost of \$3,256 per month for a term of not more than 12 months.

**7) Company Insiders (Officers, Directors, and Control Persons)**

Information provided below is as at June 30, 2022 and based on 444,978,363 common shares issued and outstanding

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
James Brooks	CEO, President, Secretary, Treasurer, and Director	Orlando, FL	331,663,760	Common	74.53%	Includes 31,663,760 shares issued to Standard Dental Labs Inc., a company of which Mr. Brooks is the controlling shareholder.
Rosa Shimonov	Over 5% holder	Lod, Israel	25,000,000	Common	5.61%	
Ilya Aharon	Over 5% holder	Petach Tikva, Israel	25,000,000	Common	5.61%	

**8) Legal/Disciplinary History**

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

The issuer was previously in receivership. On September 20, 2017, the Clark County Nevada District Court entered an order under Case No. A-17-749977-B effective September 18, 2017 granting a judgment in favor of James Brooks, a creditor of the Issuer was granted a Judgment against the Issuer in the principal amount of \$1,114,500 plus post judgment interest pursuant to NRS 17-130. On October 21, 2020, Mr. Brooks filed a motion requesting the appointment of a Receiver over the Issuer. By order filed on November 7, 2020, the Eighth Judicial District Court for Clark County, Nevada appointed Fredrick P. Waid as Receiver for the Issuer in Case No. A-17-749977-B. Notice of entry of that order was filed on November 9, 2020. On March 25, 2021, the Receiver filed a motion with the Court requesting approval to appoint Mr. Brooks as an officer and director of the Issuer and to increase the authorized capital of the issuer and subsequently to issue sufficient common and preferred shares on terms to be finalized with Mr. Brooks, whereby Mr. Brooks will become the controlling shareholder of the Issuer. On November 10, 2021, the Court entered a motion from the Receiver whereby the Receiver is exempt from the claims procedure to creditors as required under the Nevada Statutes and approving the financial statements of the Company for the fiscal years 2019 and 2020 and the subsequent quarterly periods ended March and June 2021. On December 30, 2021, the Receiver resigned as an officer and director of the Company and appointed James Brooks as the Company's sole officer and director. On February 9, 2022, an Order was entered by the Eighth Judicial District Judicial Court, Clark County, Nevada, Case No. A-17-749977D at the request of the Appointed Receiver of the Company, Frederick Waid, terminating the receivership for the Company.

## 9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

### Securities Counsel

Name:	Sharon D. Mitchell
Firm:	SD Mitchell & Associates PLC
Address 1:	829 Harcourt Rd
Address 2:	Grosse Pointe Park, Michigan 48230



Phone: 248-515-6035  
Email: [sharondmac2013@gmail.com](mailto:sharondmac2013@gmail.com)

## Accountant or Auditor

Name: Li Shen, CA  
Firm: The Accounting Connection  
Address 1: 145-251 Midpark Blvd. SE  
Address 2: Calgary, Alberta T2X 1S3, Canada  
Phone: 403-693-8004  
Email: [support@theaccountingconnection.com](mailto:support@theaccountingconnection.com)

## Investor Relations

N/A

## Other Service Providers

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

Name: Jacqueline Danforth  
Firm: The Ideal Connection  
Nature of Services: Compliance Consulting Services  
Address 1: 30 North Gould, Suite 5953  
Address 2: Sheridan, WY 82801  
Phone: 646-831-6244  
Email: [jd@theidealconnection.com](mailto:jd@theidealconnection.com)

## **10) Issuer Certification**

*Principal Executive Officer and Principal Financial Officer:*

I, James Brooks certify that:

1. I have reviewed this quarterly disclosure statement for the six months period ended June 30, 2022, of Costas, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

August 19, 2022

/s/ James Brooks

James Brooks

Principal Executive Officer and Principal Financial Officer



**COSTAS, INC.**

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CONDENSED  
FINANCIAL STATEMENTS  
June 30, 2022**

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**Costas, Inc.**  
**Condensed Balance Sheets**  
**(Unaudited)**

	<u>June 30, 2022</u>	<u>December 31, 2021</u>
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 31,350	\$ -
Total current assets	31,350	-
Intangible assets	31,663	-
<b>Total assets</b>	<u>\$ 63,013</u>	<u>\$ -</u>
<b>Liabilities and Stockholders' Equity (Deficit)</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 127,632	\$ 75,809
Accounts payable – related party	-	15,000
Advances Payable – related party	83,397	16,532
Convertible notes	6,575	-
Convertible note – shareholder, net	171,134	25,682
<b>Total current liabilities</b>	<u>388,738</u>	<u>133,023</u>
<b>Total liabilities</b>	<u>388,738</u>	<u>133,023</u>
Commitments and contingencies		
<b>Stockholders' (deficit):</b>		
Common stock, 500,000,000 shares authorized, \$0.001 par value, 444,978,363 and 413,314,603 shares issued and outstanding at June 30, 2022 and December 31, 2021, respectively	444,978	413,315
Additional Paid in Capital	14,395,185	14,333,185
Accumulated deficit	(15,165,888)	(14,879,523)
Stockholders' (deficit)	<u>(325,725)</u>	<u>(133,023)</u>
<b>Total Liabilities and Stockholders' Deficit</b>	<u>\$ 63,013</u>	<u>\$ -</u>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**Costas, Inc.**  
**Condensed Statements of Operations**  
**(Unaudited)**

	For the Three Months Ended		For the Six Months Ended	
	June 30,		June 30,	
	2022	2021	2022	2021
<b>Net Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Operating expenses:</b>				
General and administrative	26,926	1,533	68,619	2,997
Professional Fees	4,800	3,710	25,593	14,424
<b>Total Operating Expenses</b>	31,726	5,243	94,212	17,421
<b>Other Income (Expense)</b>				
Gain on Settlement of Debt	-	-	6,884	-
Interest Expense	(135,596)	(14,748)	(199,037)	(29,336)
<b>Total Other (expense)</b>	(135,596)	(14,748)	(192,153)	(29,336)
<b>Net (Loss)</b>	\$ (167,322)	\$ (19,991)	\$ (285,365)	\$ (46,757)
Net loss per share attributable to common shareholders:				
Basic and diluted	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
Weighted average shares outstanding				
Basic and diluted	432,452,040	43,314,603	422,936,188	43,314,603

The accompanying notes are an integral part of these unaudited condensed financial statements.

**Costas, Inc.**  
**Condensed Statements of Stockholders' Equity**  
**(Unaudited)**

	Common Stock Shares	Amount (\$)	Additional Paid-in Capital (\$)	Accumulated (Deficit) (\$)	Stockholders' (Deficit) (\$)
<b>Balance, December 31, 2020</b>	<b>43,314,603</b>	<b>43,615</b>	<b>3,191,458</b>	<b>(4,625,396)</b>	<b>(1,390,623)</b>
Net Loss	-	-	-	(26,766)	(26,766)
<b>Balance, March 31, 2021</b>	<b>43,314,603</b>	<b>43,615</b>	<b>3,191,458</b>	<b>(4,652,162)</b>	<b>(1,417,389)</b>
Net Loss	-	-	-	(19,991)	(19,991)
<b>Balance, June 30, 2021</b>	<b>43,314,603</b>	<b>43,615</b>	<b>3,191,458</b>	<b>(4,672,153)</b>	<b>(1,437,380)</b>

	Common Stock Shares	Amount (\$)	Additional Paid-in Capital (\$)	Accumulated (Deficit) (\$)	Stockholders' (Deficit) (\$)
<b>Balance, December 31, 2021</b>	<b>413,314,603</b>	<b>413,315</b>	<b>14,333,185</b>	<b>(14,879,523)</b>	<b>(133,023)</b>
Net Loss	-	-	-	(119,044)	(119,044)
<b>Balance, March 31, 2022</b>	<b>413,314,603</b>	<b>413,315</b>	<b>14,333,185</b>	<b>(14,998,567)</b>	<b>(252,067)</b>
Shares issued under acquisition agreement	31,663,760	31,663	-	-	31,663
Beneficial conversion features	-	-	62,000	-	62,000
Net Loss	-	-	-	(167,322)	(167,322)
<b>Balance, June 30, 2022</b>	<b>444,978,363</b>	<b>444,978</b>	<b>14,395,185</b>	<b>(15,165,889)</b>	<b>(325,725)</b>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**Costas, Inc.**  
**Condensed Statements of Cash Flows**  
**(Unaudited)**

	<b>Six Months Ended June 30,</b>	
	<b>2022</b>	<b>2021</b>
Cash flows from operating activities:		
Net loss	\$ (285,365)	\$ (46,757)
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization of debt discount	152,027	-
Changes in certain assets and liabilities:		
Prepaid expense	-	(5,000)
Accounts payable – related party	(15,000)	6,800
Accounts payable and other liabilities	51,823	39,957
Net cash used in operating activities	<u>(97,515)</u>	<u>(5,000)</u>
Cash flows from investing activities:		
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities:		
Proceeds from convertible notes	62,000	-
Advances payable – related party	66,865	5,000
Net cash provided by financing activities	<u>128,865</u>	<u>5,000</u>
Net decrease in cash and cash equivalents	31,350	-
Cash and cash equivalents, beginning of year	<u>-</u>	<u>-</u>
Cash and cash equivalents, end of period	<u>\$ 31,350</u>	<u>\$ -</u>
Intangible assets acquired under acquisition agreement	<u>\$ 31,664</u>	<u>\$ -</u>
Beneficial conversion feature associated with convertible notes	<u>\$ 62,000</u>	<u>\$ -</u>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**Costas, Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the Six Months Ended June 30, 2022 and 2021**

**NOTE 1 - NATURE OF OPERATIONS**

***Historical Information***

The Company was originally organized as Costas, Inc. under the corporate laws of the State of Nevada on December 10, 1998. On July 1, 2010, the Company purchased the technology assets of eJob Resource, Inc. The purchase included eJob Resources' online job search and posting site to provide a virtual bridge between the Indian and U.S. technology job markets; all job search technology, which aggregates job posting from many sites, and make them available via XML, API.

On July 17, 2014, the Company amended its Articles of Incorporation by approving a 25 for 1 reverse split.

On January 21, 2015, the Company entered into an agreement with Mr. James Brooks to provide certain services to the Company in exchange for a salary of \$10,000 per month and 2,550,000 common shares of the Company.

In January 2016 the Company purchased 48% of AuthentTradeLtd, a Seychelles based corporation, with operations in Cyprus whose function was building a digital currency exchange platform. The remaining 52% was purchased in January 2018.

On September 20, 2017, Mr. James Brooks, a creditor of the Company was granted a Judgment against the Issuer in the principal amount of \$1,114,500 with respect to unpaid salary and non-issuance of common shares as required under the original 2015 agreement.

In November 2018, the Company changed its business model to participate in on-line gaming, which operations ceased during the three months period ended March 31, 2019.

On May 20, 2019, the Company announced the completion of the acquisition of Nano Creaciones Sapi de C.V., a Mexican company. The Company issued a total of 25,000,000 shares as consideration for the acquisition. The Company has not received sufficient support from the vendors to confirm ownership of this Mexican entity, and therefore has not included its operations in these condensed financial statements.

***Current Information***

On October 21, 2020, Mr. James Brooks, the creditor of the Company holding a judgment in the principal amount of \$1,114,500 filed a motion requesting the appointment of a Receiver over the Company. By order filed on November 7, 2020, the Eighth Judicial District Court for Clark County, Nevada appointed Frederick P. Waid as Receiver for the Company in Case No. A-17-749977-B. Notice of entry of that order was filed on November 9, 2020. Mr. Waid became the sole officer and director of the Company. The Receiver was not provided any historical accounting documents from former management as part of the proceedings. As a result of the aforementioned actions, the Court approved an amended opening balance sheet for the Company as of December 31, 2019 which reflects the debt owing to Mr. Brooks, previously omitted, including accrued interest as well as any other approved amounts while eliminating any outstanding debts not approved during the receivership.

On March 25, 2021, the Receiver filed a motion with the Court requesting approval to appoint Mr. Brooks as an officer and director of the Company and to increase the authorized capital of the Company and subsequently to issue sufficient common and preferred shares on terms to be finalized between the Receiver and Mr. Brooks, to settle a total of \$175,000 of outstanding debt. Further, subsequent to the March 25, 2021, order, the Receiver sought and received approval from the Court to eliminate certain unsupported assets, outstanding payables and convertible loans on the financial statements of the Company as at December 31, 2019. The Receiver further placed an administrative hold on a total of 26,500,000 shares issued in 2019 for the acquisition of Nano Creaciones Sapi de C.V., a Mexican company, and as consideration for services purported to be rendered, due to the fact that there was no verifiable support for the completion of the acquisition or the provision of services.

**Costas, Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the Six Months Ended June 30, 2022 and 2021**

**NOTE 1 - NATURE OF OPERATIONS (Continued)**

***Current Information (cont'd)***

On January 26, 2022, with an effective date of December 23, 2021, three hundred million (300,000,000) shares of the Company's common stock were issued to Mr. James Brooks pursuant to a Court Order entered in the Eighth District Judicial Court, Clark County, Nevada, Case No. A-17-749977-B, resulting in a change of control of the Company. The issuance of 300,000,000 shares to Mr. Brooks was issued in partial settlement of debt owed to Mr. Brooks. On December 30, 2021, Mr. Brooks was named the sole officer and director of the Company. On February 9, 2022, an Order was entered in the Eighth District Judicial Court, Clark County, Nevada, Case No. A-17-749977D by the Appointed Receiver of the Company, Frederick Waid, terminating the receivership for the Company. Concurrently, the Company changed its operating address to 424 E Central Blvd, Suite 308, Orlando, Florida 32801.

On May 6, 2022, the Company entered into a formal acquisition agreement with Standard Dental Labs Inc. ("SDL"), a Wyoming corporation controlled by the Company's CEO, James Brooks, in order to acquire certain assets including: (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package created under SDL, including logo, website, presentation materials and corporate name. Under the terms of the acquisition agreement, assets valued at \$75,900 was acquired through the issuance of a total of 31,663,760 shares of the Company's unregistered, restricted common stock to SDL. With the conclusion of this acquisition, the Company intends to operate in the dental lab industry, paving the way for future acquisitions and consolidations in the industry. The assets acquired from SDL will allow the Company to immediately facilitate the acquisition of small to medium sized dental labs, of which there are thousands in the United States.

**NOTE 2 – GOING CONCERN**

The Company's financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. The Company has recently acquired assets including branding and a detailed business plan to facilitate the acquisition of small to medium sized dental labs. Presently the Company has limited operations and does not have a source of revenue sufficient to cover operating costs. While the Company's sole officer and director is currently providing operating capital as needed by the Company, and we have recently raised \$62,000 in the form of convertible notes, there remains substantial doubt about our ability to continue as a going concern. As at June 30, 2022, the Company has \$31,350 cash on hand, and substantial debt. As we implement our business plan, the Company may continue to be dependent upon financing from our sole officer and director, and the raising of additional capital through placement of our common stock or debt financing. There can be no assurance that the Company will be successful in either situation in order to continue as a going concern.

The ability of the Company to continue as a going concern is dependent on attaining profitable operations accordingly, there remains substantial doubt as to the Company's ability to continue as a going concern. There are no assurances that the Company will be able to meet its obligations, raise funds or conclude the acquisition of identified businesses. Further upon acquisition of any target businesses there is no guarantee these operations will reach profitability. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amount and classification of liabilities that might cause results from this uncertainty.

**COVID-19**

While the Company presently has limited operations, the recent COVID-19 pandemic could have an adverse impact on the Company going forward. COVID-19 caused significant disruptions to the global financial markets, which may severely impact the Company's ability to raise capital and to fund future acquisitions. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report and is highly uncertain and subject to change. The Company is not able to estimate the effects of the recent COVID-19 outbreak on its financial condition in the next 12 months.



**Costas, Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the Six Months Ended June 30, 2022 and 2021**

**NOTE 3 - USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of these financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 4 – SUMMARY OF ACCOUNTING POLICIES**

Fiscal Year End

The Company has selected December 31 as its fiscal year end.

Basis of Presentation

The accompanying unaudited condensed financial statements have been prepared in accordance with generally accepted accounting principles (US GAAP). In the opinion of management, all adjustments considered necessary for a fair presentation have been included. All such adjustments are of a normal recurring nature.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Beneficial Conversion Feature

For conventional convertible debt where the rate of conversion is below market value, the Company records any “beneficial conversion feature” (“BCF”) intrinsic value as additional paid in capital and related debt discount. When the Company records a BCF, the relative fair value of the BCF is recorded as a debt discount against the face amount of the respective debt instrument. The discount is amortized over the life of the debt. If a conversion of the underlying debt occurs, a proportionate share of the unamortized amounts is immediately expensed.

Intangible Assets

The Company has acquired (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package including logo, website, presentation materials and corporate name. A total of \$31,663 has been capitalized and will be reviewed for impairment at a minimum of once per year or whenever events or changes in circumstances suggest a need for evaluation. There is no impairment expense for the intangible assets in the period ended June 30, 2022.

Basic and Diluted Loss Per Share

The Company computed basic and diluted loss per share amounts pursuant to the ASC 260 “Earnings per Share.” There are no potentially dilutive shares outstanding and, accordingly, dilutive per share amounts have not been presented in the accompanying statements of operations.

Potential common stock consists of the incremental common stock issuable upon the exercise of convertible notes (using the if-converted method). The table below reflects the potentially dilutive securities at each reporting period, which have not been included in the computation of diluted net loss per share due to their anti-dilutive effect:

	<u>June 30, 2022</u>	<u>December 31, 2021</u>
Convertible notes (principal balance)	1,233,727,310	1,171,727,310

Income Taxes

Income taxes are recognized in accordance with ASC 740, “Income Taxes”, whereby deferred income tax liabilities or assets at the end of each period are determined using the tax rate expected to be in effect when the taxes are actually paid or recovered. A valuation allowance is recognized on deferred tax assets when it is more likely than not that some or all of these deferred tax assets will not be realized.

**Costas, Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the Six Months Ended June 30, 2022 and 2021**

**NOTE 4 – SUMMARY OF ACCOUNTING POLICIES (continued)**

Recent Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity’s Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity’s Own Equity. The new guidance, among other things, simplifies the accounting for certain financial instruments with characteristics of liabilities and equity, including convertible instruments, and amends existing earnings-per-share (“EPS”) guidance by requiring that an entity use the if-converted method when calculating diluted EPS for convertible instruments. ASU 2020-06 is effective for public business entities that meet the definition of an SEC filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. The Company plans to adopt the new guidance effective January 1, 2024.

**NOTE 5 – ASSET PURCHASE AGREEMENT**

On May 6, 2022, the Company entered into a formal acquisition agreement with Standard Dental Labs Inc. (“SDL”), a Wyoming corporation controlled by the Company’s CEO, James Brooks, to acquire certain assets including: (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package created under SDL, including logo, website, presentation materials and corporate name. Under the terms of the acquisition agreement, assets valued at \$75,900 were acquired through the issuance of a total of 31,663,760 shares of the Company’s unregistered, restricted common stock to SDL. The transaction occurred under common control and as a result, the issued shares were valued at par value, or \$0.001 per share, and a total of \$31,663 was recorded as intangible assets on the Company’s balance sheet.

**NOTE 6 – JUDGMENT PAYABLE AND CONVERTIBLE NOTE**

During fiscal 2017, Mr. James Brooks (“Brooks”), a creditor of the Company, obtained a judgment in the principal amount of \$1,114,500. Previously, on January 21, 2015, the Company entered into an agreement with Mr. Brooks whereunder he would provide certain services to the Company in exchange for a salary of \$10,000 per month and 2,550,000 common shares of the Company. Under the terms of this contract, Mr. Brooks was owed \$120,000 in salary and 2,550,000 shares, which consideration was not provided by the Company in accordance with the contract terms. On January 23, 2017 Mr. Brooks filed a complaint in respect to amounts payable and applicable damages. The Company failed to respond to the action, and on August 2, 2017, Mr. Brooks filed a motion for entry of default judgment. On September 6, 2017, the court determined the unpaid 2,550,000 common shares had a market value of \$994,500 at the time they were originally deliverable to Mr. Brooks. In addition to the value of the unpaid shares, unpaid salary of \$120,000 resulted in a judgment of \$1,114,500. Concurrently, the court granted post-judgment interest pursuant to Nevada Revised Statute 17.130 which provides that when there is no express contract in writing, interest must be allowed at a rate equal to the prime rate at the largest bank in Nevada, as ascertained by the Commissioner of Financial Institution on January 1 or July 1 as the case may be, immediately preceding the date of the transaction, plus 2 percent. The rate must be adjusted accordingly on each January 1 and July 1 thereafter until the judgment is satisfied.

**Costas, Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the Six Months Ended June 30, 2022 and 2021**

**NOTE 6 – JUDGMENT PAYABLE AND CONVERTIBLE NOTE (continued)**

As a result, interest applied on the judgment over the applicable periods was as follows:

January 1, 2021	5.25%
July 1, 2020	5.25%
January 1, 2020	6.75%

On March 25, 2021, the Court approved the first proposed settlement of a portion of Brooks’ debt, in the amount of One Hundred Seventy-Five Thousand Dollars (\$175,000) (the “Settlement Debt”) to be paid via the issuance of certain common shares of the Company.

On December 6, 2021, Brooks entered into certain Debt Assignment and Purchase Agreements with several third parties in the accumulated amount of \$70,000. (See Note 6)

On December 23, 2021, the Company entered into an 8% Convertible Promissory Note with Brooks, our then sole officer and director, in the amount of \$1,171,727. Concurrently, three hundred million (300,000,000) shares of the Company’s common stock were issued to Brooks pursuant to a Court Order entered in the Eighth District Judicial Court, Clark County, Nevada, Case No. A-17-749977-B.

The Company valued the 300,000,000 shares at the closing price of the Company’s stock as traded on the OTCMarkets on the date of issuance and recorded a loss on the extinguishment of debt of \$10,025,000.

The convertible promissory note bears interest rate at 8% per annum for a period of 12 months. The holder has the right to convert any or all of the outstanding principal into shares of the Company’s common stock at a conversion price of \$0.001 per share. The beneficial conversion feature associated with the note and realized on issuance date totaled \$1,171,727, which amount is being amortized over the term of the note, or 12 months.

Interest payable included in accounts payable and the principal outstanding balance of the debt as at each period-end are as follows:

	Interest Payable	Shareholder Loan	Convertible Note	Total
Balance, December 31, 2019	\$ 179,824	\$ 1,114,500	\$ -	\$ 1,294,324
Interest expense on shareholder loan	67,740	-	-	67,740
Balance, December 31, 2020	247,564	1,114,500	-	1,362,064
Interest expense on shareholder loan	54,663	-	-	54,663
Interest expense on convertible note	2,054	-	-	2,054
Debt assignment and purchase agreements	-	(70,000)	-	(70,000)
Issuance of 300,000,000 shares	-	(175,000)	-	(175,000)
Debt reclassification	(302,227)	(869,500)	1,171,727	-
Subtotal	2,054	-	1,171,727	1,173,781
Unamortized debt discount	-	-	(1,146,045)	(1,146,045)
<b>Balance December 31, 2021</b>	<b>2,054</b>	<b>-</b>	<b>25,682</b>	<b>27,736</b>
Interest expense on convertible note	46,483	-	-	46,483
Amortized Debt Discount	-	-	145,452	145,452
<b>Balance, June 30, 2022</b>	<b>\$ 48,537</b>	<b>\$ -</b>	<b>\$ 171,134</b>	<b>\$ 91,179</b>

**Costas, Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the Six Months Ended June 30, 2022 and 2021**

**NOTE 7 – CONVERTIBLE NOTES**

During the six months ended June 30, 2022, the company issued convertible promissory notes to several investors bearing interest at 8% per annum for a period of 12 months. The holders have the right to convert any or all of the outstanding principal into shares of the Company's common stock at a conversion price of \$0.001 per share. The beneficial conversion feature associated with the note and realized on issuance date totaled \$62,000, which amount is being amortized over the term of the note, or 12 months.

	Interest Payable	Convertible Note	Total
Balance, December 31, 2021	\$ -	\$ -	\$ -
Proceeds	-	62,000	62,000
Unamortized debt discount	-	(62,000)	(62,000)
Subtotal	-	-	-
Interest expense on convertible note	526	-	526
Amortized Debt Discount	-	6,575	6,575
<b>Balance, June 30, 2022</b>	<b>\$ 526</b>	<b>\$ 6,575</b>	<b>\$ 7,101</b>

**NOTE 8 – DEBT ASSIGNMENTS AND PURCHASE AGREEMENT**

On December 6, 2021, Mr. James Brooks, a creditor of the Company entered into certain Debt Assignment and Purchase Agreements with third parties in the accumulated amount of \$70,000. Subsequent to the Debt Assignment and Purchase Agreements, these third parties entered into non-interest-bearing convertible notes with the Company whereunder the debt may be converted into shares of the Company's common stock at par value or, \$0.001 per share. The total discount recognized as a result of the beneficial conversion feature realized on the date of the notes was \$70,000, which amount was fully amortized on issuance date, and recorded as interest expenses.

On December 13 and December 14, 2021, the Company received Notices of Conversion from the aforementioned third parties, and debt in the amount of \$70,000 was converted into 70,000,000 shares of common stock.

**NOTE 9 – RELATED PARTY TRANSACTIONS**

*Fred Waid, former sole officer and director*

During the year ended December 31, 2020, Intermountain Fiduciary Services Inc., a company of which Fred Waid, the former Receiver and our former sole officer and director, is also director and officer ("IFSI"), advanced a total of \$1,725 for legal and professional which remained unpaid at December 31, 2020.

During the fiscal year ended December 31, 2021, IFSI incurred an additional \$13,275 in legal and professional fees, respectively. The Company made cash payment in the amount of \$15,000 to Intermountain and no additional invoices received during the period ended June 30, 2022. At June 30, 2022 and December 31, 2021, \$0 and \$15,000 is reflected on the balance sheet as accounts payable – related party.

*James Brooks, sole officer and director, controlling shareholder*

On December 30, 2021, Mr. James Brooks was appointed the Company's sole officer and director in place of Mr. Fred Waid. Immediately prior Mr. Brooks became the Company's controlling shareholder upon issuance of 300,000,000 shares of common stock for certain debt in the amount of \$175,000. Concurrently the Company and Mr. Brooks entered into a convertible note with respect to amounts payable totaling an accumulated \$1,171,727 (Note 6 above).

**Costas, Inc.**  
**Notes to Unaudited Condensed Financial Statements**  
**For the Three Months Ended March 31, 2022 and 2021**

**NOTE 9 – RELATED PARTY TRANSACTIONS (continued)**

*James Brooks, sole officer and director, controlling shareholder (continued)*

During the year ended December 31, 2021, Mr., Brooks and companies controlled by him advanced a total of \$16,532 for operating expenses.

During the six months ended June 30, 2022, Mr. Brooks and companies controlled by him advanced a further \$98,387 for operating expenses and the Company made cash payments to reduce the balance in the amount of \$15,000.

As at June 30, 2022, the amount owing to Mr. Brooks for advances for operations is \$83,397 (December 31, 2021 - \$16,532) which amounts are reflected on the balance sheets as advances payable – related party.

These amounts do not include the interest expense owing to Mr. Brooks on his convertible note (see Note 6 above) which is reflected on the balance sheet in accounts payable and totals \$48,537 at June 30, 2022.

During the six months ended June 30, 2022, the Company acquired certain assets by way of issuance of 31, 663,760 common shares from a company controlled by Mr. Brooks. (see Note 5)

**NOTE 10 – COMMON STOCK**

The Company has authorized a total of 1,250,000,000 shares of common stock, \$0.001 par value.

On May 6, 2022, 31,663,760 shares were issued in respect to an asset purchase agreement. (see Note 5).

During the year ended December 31, 2021, 70,000,000 shares were issued upon conversion of certain convertible notes. (see Note 8).

During the year ended December 31, 2021, 300,000,000 shares were issued pursuant to a court order in settlement of \$175,000 payable to our current sole officer and director, Mr. James Brooks. (see Note 6)

At June 30, 2022 and December 31, 2021, there was a total of 444,978,363 and 413,314,603 shares issued and outstanding, respectively.

**NOTE 11 - SUBSEQUENT EVENTS**

On August 15, 2022 the Company announced the completion of a definitive agreement to acquire the assets of Prime Dental Lab, LLC. ("Prime Dental"), an Orlando-based dental lab in operation since 2012. Total consideration of \$700,000.00 will be paid to the shareholders of Prime Dental in a combination of cash and registered shares for the assets, which includes all equipment, the client base, and associated revenue. Shares will be escrowed over two years, paid in quarterly installments. Although both parties have executed the agreement, it will not be ratified until the submission of a Form S-1 Registration Statement with the Securities and Exchange Commission and receipt of notice of effect.

The Company has evaluated subsequent events from the balance sheet date through the date that the financial statements were issued and determined that there are no additional subsequent events to disclose.