Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

STEVIA NUTRA, CORPORATION

120 Hollybrook Court, Henderson, NV 89074

(702) 623-1807
N/A
stevianutra@yahoo.com
7510

Quarterly Report
For the Period Ending: January 31, 2022
(the "Reporting Period")

As of February 28, 2022, the number of shares outstanding of our Common Stock was:

25,514,989

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

25,514,989

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

25,514,989

As of July 31, 2020, the number of shares outstanding of our Common Stock was:

25,494,989

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[1] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

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

[1] "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.

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.

Stevia Nutra Corp from January 25, 2012 to present. Formerly AAA Best Car Rental, Inc., from April 30, 2010 to January 25, 2021.

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 issuer was incorporated in the State of Nevada on April 30, 2010. The issuer has an active standing with the State of Nevada.

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

None

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

None

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

120 Hollybrook Court, Henderson, NV 89074

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:

N/A

2) Security Information

Trading symbol:	STNT	
Exact title and class of securities outstanding:	Common	
CUSIP:	860322205	
Par or stated value:	$ .001	
Total shares authorized:	200,000,000	as of date: 02/28/2022
Total shares outstanding:	25,514,989	as of date: 02/28/2022

Number of shares in the Public Float[2]: 1,525,750 as of date: 02/28/2022
Total number of shareholders of record: 43 as of date: 02/28/2022

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

Trading symbol: N/A
Exact title and class of securities outstanding: N/A
CUSIP: N/A
Par or stated value: _____
Total shares authorized: _____ as of date: _____
Total shares outstanding: _____ as of date: _____

Transfer Agent

Name: Transhare Corporation - dba Transhare Securities and Registrar
Phone: (303) 662-1112
Email: info@transhare.com
Address: Bayside Center 1, 17755 North US Highway 19 Suite 140 Clearwater, FL 33764

Is the Transfer Agent registered under the Exchange Act?[3] 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**.

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.

[space intentionally left in blank]

[2] "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.

[3] To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

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: Opening Balance Date 07/31/2019 Common: 346,975 Preferred: ___ -	*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.
09/24/19	New issuance	1,000,000	Common	0.001	No	William Hill & Caren Hill	Cash	Restricted	Exempt
09/24/19	New issuance	3,000,000	Common	0.001	No	Kensu-1 L.P., Kenneth H Pieri, CEO	Debt conversion	Restricted	Exempt
09/24/19	New issuance	5,000,000	Common	0.001	No	Michael Ring	Consulting Services	Restricted	Exempt
09/24/19	New issuance	5,000,000	Common	0.001	No	Susanne Yano & Richard Hanson	Cash	Restricted	Exempt
10/01/19	New issuance	1,000,000	Common	0.001	No	Avante World Partners, LLC., Sam Kram, Manager	Cash	Restricted	Exempt
10/01/19	New issuance	15,000	Common	0.001	No	Kevin Eide	Cash	Restricted	Exempt
10/01/19	New issuance	100,000	Common	0.001	No	Kevin & Sandra Eide	Cash	Restricted	Exempt
10/01/19	New issuance	250,000	Common	0.001	No	Richard Kugelman	Board Fees	Restricted	Exempt
10/01/19	New issuance	250,000	Common	0.001	No	Robert Mitchet	Board Fees	Restricted	Exempt
10/01/19	New issuance	250,000	Common	0.001	No	Ryan Mitchet	Board Fees	Restricted	Exempt
10/01/19	New issuance	2,500,000	Common	0.001	No	Thomas Vidmar	Consulting Services	Restricted	Exempt
11/07/19	New issuance	4,000,000	Common	0.001	No	Avante World Partners, LLC., Sam Kram, Manager	Cash	Restricted	Exempt

11/21/19	New issuance	10,000	Common	0.001	No	Kari Mangan	Cash	Restricted	Exempt
02/21/20	New issuance	100,631	Common	0.001	No	Global Drone Target Technology, Inc., Haydee R Minier - CEO	Cash	Unrestricted	Exempt
05/16/20	New issuance	2,250,000	Common	0.001	No	Gold River Productions, Inc., Joshua Spooner, Manager	Acquisition	Restricted	Exempt
05/16/20	New issuance	250,000	Common	0.001	No	Rush Net, Inc., Richard Goulding MD., CEO	Acquisition	Restricted	Exempt
07/21/20	New issuance	37,917	Common	0.001	No	Ramos & Ramos Investment	Cash	Restricted	Exempt
07/31/20	New issuance	134,466	Common	0.001	No	Roy Vinkemier	Cash	Unrestricted	Exempt
08/16/20	New issuance	20,000	Common	1.001	No	Elizabeth Veneskey, c/o Magapharma, LLC	Licensing	Restricted	Exempt

Shares Outstanding on Date of This Report:		
Ending Balance Ending Balance:		
Date: 01/31/2022	Common:	25,514,989
	Preferred:	-

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2020, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2018, through September 30, 2020 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

N/A

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: ☐

Use the space below to provide any additional details, including footnotes to the table above:

N/A

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	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.)
07/31/20	$ 86,200	$ 86,200	$ 9,076	06/30/21	No conversion terms	Roy Vinkemier	Loan
09/04/20	10,000	10,000	986	09/04/21	No conversion terms	Roy Vinkemier	Loan
10/24/20	15,000	15,000	1,335	10/24/21	No conversion terms	Roy Vinkemier	Loan
12/24/20	5,000	5,000	386	12/14/21	No conversion terms	Roy Vinkemier	Loan
05/06/21	25,000	25,000	1,295	10/24/21	No conversion terms	Roy Vinkemier	Loan
05/26/21	5,000	5,000	240	10/24/21	No conversion terms	Roy Vinkemier	Loan
07/06/21	5,000	5,000	200	10/24/21	No conversion terms	Roy Vinkemier	Loan
07/15/21	20,000	20,000	767	07/15/22	No conversion terms	Roy Vinkemier	Loan
07/15/21	25,000	25,000	959	07/15/22	No conversion terms	Roy Vinkemier	Loan
03/29/21	8,000	8,000	473	03/29/22	No conversion terms	Roy Vinkemier	Loan
04/15/21	5,000	5,000	279	04/15/22	No conversion terms	Roy Vinkemier	Loan
12/14/20	5,000	5,000	396	12/14/21	No conversion terms	Roy Vinkemier	Loan
09/20/21	25,000	25,000	882	09/20/22	No conversion terms	Roy Vinkemier	Loan
09/24/21	5,000	5,000	176	09/24/22	No conversion terms	Roy Vinkemier	Loan
10/15/21	20,000	20,000	706	10/15/22	No conversion terms	Roy Vinkemier	Loan
10/18/21	20,000	20,000	706	10/18/22	No conversion terms	Roy Vinkemier	Loan
03/17/21	5,000	5,000	307	11/01/01	Conversion at 50% of the 10-day average closing prices from the 20 preceding trading days, as published, preceding the notice of conversion	Randall S Goulding	Loan
	$ 289,200	**$289,200**	**$19,168**				

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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)[4]:

Name:	Jorge Schcolnik Consultia, LLC 210 174th St., Ste 1809, Sunny Isles Beach, FL 33160 (305) 401-7366 jorge@consultiausa.com
Title:	Non-certified accountant
Relationship to Issuer:	Non-certified accountant

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

C. Balance sheet;
D. Statement of income;
E. Statement of cash flows;
F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
G. Financial notes; and
H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Financials statements, Notes to the Financial Statements included, are incorporated by reference.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

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")

The issuer intends to become active as a management advisory and consulting firm for small companies, to include, but not limited to providing operational services in corporate development, restructuring, finance, and strategic growth plans, as well as strategy development, website and social media consulting. The issuer will also

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

focus on the investment of capital in private companies that are interested in expanding their business by gaining better access to financial and administrative services to start-up, emerging growth and mature businesses.

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

New Earth Development, Corp.

Knee Deep, LLC

C. Describe the issuers' principal products or services.

Management and consulting for small companies

6) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

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

On August 1, 2018, the issuer entered into a commercial lease with Chan and Chan LLC to lease office space at 120 Hollybrook Court, Henderson, NV 89074. The term of the lease is for one year, commencing on August 1, 2018 and ending July 31, 2019 with a reenewal option to extend the lease for one additional year. The monthly lease expense is $2,400. The lease expired on July 31, 2019 and the issuer chose not to exercise its option to renew it for an additional year. The issuer has continued leasing this office space on a month-to-month basis. The leased space has the needed space for the corporate activity.

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

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% of more of any class of the issuer's securities, as well as any officer, and any director of the company, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

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
Richard Kugelman	CEO-CFO	Henderson, NV	250,000	Common	0.98%	-
Avante World Partners, LLC / Sam Kram, Manager	Owner > 5%	Boca Raton, FL	5,000,000	Common	19.61%	___
Gold River Productions, Inc., Joshua Spooner, CEO	Owner > 5%	Titusville, FL	2,250,000	Common	8.83%	___

Kensu-1 L.P., Kenneth H Pieri, CEO	Owner > 5%	Buffalo, N. Y	3,000,000	Common	11.77%	
Michael Ring	Owner > 5%	Yoder, CO	5,000,000	Common	19.61%	
Thomas Vidmar	Owner > 5%	Henderson, NV	2,500,000	Common	9.81%	
Susanne Yano & Richard Hanson	Owner > 5%	Las Vegas, NV	5,000,000	Common	19.61%	___

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.

None

9) Third Party Providers

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

Securities Counsel

Name: Donald Keer
Firm: Donald R Keer, P.E., Esq
Address 1: 3663 Greenwood Circle
Address 2: Chalfont, PA 18914
Phone: (215) 962-9378
Email: keeresq@gmail.com

Non-Certified Accountant or Auditor

Name: Jorge L Schcolnik - Non certified accountant -
Firm: Consultia, LLC
Address 1: 210 174th St
Address 2: Suite 1809, Sunny Isles Beach, FL 33160
Phone: (305) 401-7366
Email: jorge@consultiausa.com

Investor Relations

Name: N/A

Firm: _____

Address 1: _____

Address 2: _____

Phone: _____

Email: _____

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: N/A
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

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STEVIA NUTRA, Corporation

Consolidated Condensed Balance Sheets

(Unaudited)

	January 31, 2022 (Unaudited)	July 31, 2021 (Amended & Unaudited)
ASSETS		
Current assets		
Cash and cash equivalents	$ 23,101	$ 62,375
Accounts Receivable	2,292	-
Inventory	174,798	130,204
Other Assets	17,319	54,728
Total current assets	217,510	247,307
PROPERTY & EQUIPMENT, NET	-	
Other Assets		
Intangibles	24,507	26,289
Expenses paid in advance	238	238
Total Other Assets	24,745	26,527
Total assets	$ 242,255	$ 273,834
LIABILITES AND SHAREHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accounts payable	96,577	20,952
Other accounts payable	-	68,033
Notes payable	-	214,200
Convertible notes payable	289,200	5,000
Accrued interest	19,168	8,832
Accrued interest on convertible notes payable	-	130
Taxes payable	-	128
Loans payable	84,000	-
Deferred revenue	-	103,566
Total current liabilities	488,945	420,843
Long Term Liabilities	-	-
SBA Loan	-	-
Total Long-Term Liabilities	-	-
Total liabilities	488,945	420,843
Commitments and Contingencies		
Non-controlling interest	(31,576)	(12,658)
Common stock on review	(125)	(125)

Preferred Stock		
Common Stock		
Common Stock: $0.001 par value: 200,000,000 shares authorized; and 25,514,989 shares issued and outstanding at January 31, 2022 and July 31, 2021 respectively	25,515	25,515
Additional Paid-in-Capital	1,216,909	1,216,909
Retained Earnings (loss)	(1,457,414)	(1,376,650)
Total shareholders' equity (deficit)	(246,690)	(147,009)
Total liabilities and shareholders' equity (deficit)	$ 242,255	$ 273,834

See accompanying notes to the condensed unaudited financial statements.

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STEVIA NUTRA, Corporation

Condensed Consolidated Statement of Operations

(Unaudited)

	For the Three-Months Ended on January 31		For the Six-Months Ended on January 31	
	2022 (Unaudited)	2021 (Unaudited)	2022 (Unaudited)	2021 (Unaudited)
REVENUES	$ 28,873	$ -	$ 161,762	$ -
COST OF SALES	24,547	-	81,317	-
GROSS PROFIT	4,326	-	80,445	-
General and Administrative expenses	76,619	5,722	152,067	18,763
Board Member fees	10,000	1,865	16,072	-
Depreciation Expenses	1,782	-	1,782	11,015
Total operating expense	**88,401**	7,587	**169,921**	29,778
Profit (Loss) from operations	**(84,075)**	(7,587)	**(89,476)**	(29,778)
OTHER INCOME (EXPENSES)				
Interest Expense	(5,446)	-	(10,205)	-
Interest Income	-	-	-	-
Statute Limitation	-	-	-	-
Inventory write-off	-	-	-	-
Other Operational Income	310	-	-	-
Total other income (expense)	**(5,136)**	**-**	**(10,205)**	**-**
Income (Loss) from continuing operations	(89,211)	(7,587)	(99,681)	(29,778)
Non-controlling interest	43,713	-	31,576	-
NET INCOME (LOSS)	**(45,498)**	**(7,587)**	**(68,105)**	**(29,778)**
Net income (loss) per share applicable to common stockholders - basic	**$ (0.00)**	**$ (0.00)**	**$ (0.00)**	**$ (0.00)**
Net income (loss) per share applicable to common stockholders - diluted	**$ (0.00)**	**$ (0.00)**	**$ (0.00)**	**$ (0.00)**
Weighted average number of common shares outstanding - basic	**25,514,337**	**25,514,989**	**25,514,337**	**25,514,989**
Weighted average number of common shares outstanding - diluted	**25,515,613**	**25,514,989**	**25,515,613**	**25,514,989**

See accompanying notes to the condensed unaudited financial statements.

STEVIA NUTRA, Corporation

Condensed Statements of Shareholders' Equity (Deficit)

For the Twelve Months ended on July 31, Amended 2020 and 2021 and the Three Months ended on January 31, 2022

(Unaudited)

	Common Shares	Common Stock	Additional Paid in Capital	Non-controlling interest	Commitments and Contingencies	Accumulated Deficit	Total Shareholders' Deficit
BALANCE, July 31, 2019	346,975	$ 347	$ 1,024,270		$ -	$ (1,308,846)	$ (284,299)
Shares due to conversion	25,148,020	25,148	170,117				195,265
Shares on review					(163)		(163)
Net Income (loss)						(78,301)	(78,301)
BALANCE, July 31, 2020	25,494,995	$ 25,495	$ 1,194,387		$ (163)	$ (1,387,147)	$ (167,428)
Shares issued for licensing	20,000	20					20
Shares on review			22,522		38		22,560
Knee Deep Limited, acquisition						45,986	45,986
Knee Deep Limited, LLC non-controlling interest				(12,658)			(12,658)
Net Income (loss)						(35,489)	(35,489)
BALANCE, July 31, 2021	25,514,995	$ 25,515	$ 1,216,909	$ (12,658)	$ (125)	$ (1,376,650)	$ (147,009)
Knee Deep Limited, LLC non-controlling interest				30,984		(12,658)	18,326
Net Income (loss)						(28,727)	(28,727)
BALANCE, October 31, 2021	25,514,995	$ 25,515	$ 1,216,909	$ 18,326	$ (125)	$ (1,418,035)	$ (157,410)
Knee Deep Limited, LLC non-controlling interest				(49,902)		28,726	(21,176)
Net Income (loss)						(68,105)	(68,105)
BALANCE, January 31, 2022	25,514,995	$ 25,515	$ 1,216,909	$ (31,576)	$ (125)	$ (1,457,414)	$ (246,690)

See accompanying notes to the condensed unaudited financial statements.

STEVIA NUTRA, Corporation

Condensed Statements of Cash-Flows

(Unaudited)

	For the Six-Months Ended on January 31 2022 (Unaudited)	For the Twelve Months Ended on July 31 2021 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income (Loss)	$ (99,682)	$ (35,489)
Adjustment to reconcile net income (loss) to net cash provided operating activities:		
Depreciation	1,782	-
Knee Deep Limited acquisition	-	45,986
Knee Deep Limited non-controlling interest	-	(12,658)
Change in operating assets and liabilities:		
Accounts receivable	(2,292)	2,050
Inventory	(44,594)	(130,204)
Expenses pre-paid	-	-
Other assets write off	-	(238)
Notes Receivable	-	-
Other current assets	37,409	(43,388)
Security Deposits	-	-
Accounts payable and accrued expenses	7,592	(1,478)
Accrued interest	10,206	(6,769)
Adjustment	-	-
Taxes payable	(128)	128
Notes Payable	(214,200)	133,000
Contingencies	-	38
Other payables	-	-
Deferred revenue	(103,566)	103,566
Net cash provided by operating activities	(407,474)	54,546
CASH FLOWS FROM INVESTING ACTIVITIES:		
Cash paid for assets acquisition	-	(26,289)
Net cash used in investing activities	-	(26,289)
CASH FLOWS FROM FINANCING ACTIVITIES		
Related parties loans	-	-
Bank Overdraft	-	-
Proceeds from notes payable	284,200	-
Proceeds from common stock issuance	-	22,542
Financial Loans Payable	84,000	-

Net Cash provided by financing activities		368,200		22,542
NET CHANGE IN CASH		(39,274)		50,800
CASH, beginning of period		62,375		11,575
CASH, end of period	$	23,101	$	62,375
NON-CASH INVESTING AND FINANCING ACTIVITIES				
Issuance of shares of common stock for convertible debt	$	-	$	25,148
Issuance of shares of common stock for conversion of preferred stock	$	-	$	-
Cancellation of shares	$	-	$	-
Loans issued to acquire fixed assets	$	-	$	-
Loan payable paid by related party	$	-	$	-
		-		
SUPPLEMENTAL DISCLOSURES:				
Cash paid for income taxes	$	-	$	-
Cash paid for interest	$	-	$	-

See accompanying notes to the condensed unaudited financial statements.

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STEVIA NUTRA CORPORATION
Notes to the Condensed Consolidated Unaudited Financial Statements for the Quarterly Period ended on January 31, 2022

NOTE 1: NATURE OF ORGANIZATION

Stevia was incorporated in the State of Nevada on April 30, 2010, under the name AAA Best Car Rental Inc. Originally, the Company planned to offer discounted car rental services by acquiring late model vehicles from used car auctions.

On January 4, 2012, the Company underwent a change of control and a change in management through the purchase of 16,000 (adjusted for the previously mentioned reverse stock split) pre-split (1 for 15 forward stock split – read below) shares of the Company's common stock by Atlantic and Pacific Communications Inc. from Suresh Gupta, a former director and officer of the Company. On January 11, 2012, both the Company's Board of Directors and Atlantic and Pacific Communications Inc., the Company's majority shareholder at the time, approved and authorized the following:

1. Changing the Company's name from AAA Best Car Rental Inc. to Stevia Nutra Corp.
2. Increasing the number of authorized shares of the Company's common stock from 75,000,000 shares to 200,000,000 shares.
3. A forward split of the Company's issued and outstanding shares of common stock on a 1 for 15 basis, whereby one (1) existing share of common stock was to be exchanged for fifteen (15) shares of the Company's common stock.

On January 25, 2012, the Company filed a certificate of amendment with the Secretary of State of Nevada to change its name to Stevia Nutra Corp. Effective March 5, 2012, upon approval from the Financial Industry Regulatory Authority ("FINRA"), the Company (1) officially changed its name from AAA Best Car Rental Inc. to Stevia Nutra Corp., (2) increased the number of authorized shares of its common stock from 75,000,000 shares to 200,000,000 shares with each share having a par value of $0.001, and (3) effected a 1 for 15 forward stock split, which resulted in the number of issued and outstanding shares of the Company's common stock increasing from 20,800 (adjusted for the previously mentioned reverse stock split) shares to 312,000 (adjusted for the previously mentioned reverse stock split) shares, with each share having a par value of $0.001.

Effective April 17, 2012, the Company's stock symbol changed from "AAAB" to "STNT" to better reflect the Company's new name.

On March 2, 2018, the Company filed a certificate of reinstatement, and the Company filed an acceptance by the new resident agent with the Secretary of State of Nevada. Said documents reflected the Company's name incorrectly to be Stevia Nutra Corporation and not Stevia Nutra Corp. The Company intends to file the appropriate certificates of correction with the Secretary of State of Nevada to properly reflect its name as Stevia Nutra Corp. and to remove any ambiguities in its filings with the Secretary of State of Nevada.

On September 1, 2018, the Company filed Form 15 with the United States Securities and Exchange Commission (the "SEC") to notify the SEC of the Company's intent to suspend its dutyto file reports. SEC Form 15 is a voluntary filing used by publicly traded companies to (1) revokethe registration of their securities or (2) to notify both regulators and investors of the Company's intent to cease filing various required forms because their securities no longer fall under certain filing requirements.

On June 1, 2020, the Company signed an agreement with Donovan Schwichtenberg an Exclusive Grower Agreement, been the purpose of such agreement to contract Mr. Donovan Schwichtenberg to research and raise new crops such as hemp or other such products as its board deems appropriate. The agreement was terminated on July 1, 2021 at the mutual parties' agreement.

On February 21,2020 the Company signed an Acquisition & Funding Agreement with Gold River Productions, Inc., RushNet, Inc., and Joshua Spooner, under which, the Company acquire all of the stock and other ownership in New Earth, in exchange of which the Company issued 2,500,000 shares of its common stock, to Mr. Joshua Spooner $12,000. Up to the date of this filing New Earth had no commercial activities.

On January 6, 2021, the Company acquired 51% of Knee-Deep LLC., a State of Iowa corporation registered under Business No.620976, against funding Knee-Deep LLC., in the amount of $100,000, out of which at the end of the period ended on July 31, 2021 the Company already funded $50,000. As part of the acquisition Mr. Taylor Ness and Elias Dagher were designated Stevia Nutra Corporation's board members. The newly designated board members have accepted as a retribution for the entire time of their services, 250,000 shares of the Company common stock at the end of their anniversary date of their service, and to be issued in two equal amounts at the end of their first anniversary and final issuance at the end of second year for the total amount for their services as members of the Board of Directors.

NOTE 2: GOING CONCERN

These consolidated financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. As of January 31, 2022, the Company had recognized revenue, had a working capital deficit of $ 271,435, and had an accumulated deficit of $ 246,690. In addition, during the quarter ended January 31, 2022, the Company's operating activities used a net cash in the amount of $ 407,474. The continuation of the Company as a going concern is dependent upon (i) its ability to identify future investment opportunities, (ii) its ability to obtain any necessarydebt and/or equity financing, and (iii) its ability to generate profits from the Company's future operations. These factors raise substantial doubt regarding the Company's ability to continue as agoing concern. These financial statements do not include any adjustments to the recoverability andclassification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

The extent of the impact of the coronavirus ("COVID-19") outbreak on the financial performance of the Company will depend on future developments, including the duration and spread of the outbreak and related advisories and restrictions, and the impact of COVID-19 on the overall economy, all of which are highly uncertain and cannot be predicted. If the overall economy is impacted for an extended period, the Company's future operating results may be materially adversely affected.

Management's plans include raising capital through the equity markets to fund operations and eventually generate revenue through its business; however, there can be no assurance that the Company will be successful in such activities. These consolidated financial statements do not include any adjustments relating to the recovery of the recorded assets or the classifications of the liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

Principles of Consolidation

The accompanying financial statements have been prepared by the Company in accordance with Generally Accepted Accounting Principles ("GAAP") in the United States of America. Certain information and footnote disclosures normally included in financial statements prepared in accordance with U.S. generally accepted accounting principles.

The accompanying consolidated financial statements of Stevia Nutra Corporation, includes its wholly owned subsidiary. All significant intercompany accounts and transactions have been eliminated in consolidation.

The consolidated financial statements include the accounts of Stevia Nutra Corporation and its subsidiary New Earth Development, Corp., a Colorado based company, which (1) has no activity and (2) are controlled and owned by Stevia Nutra Corporation, and Knee-Deep LLC, a Iowa based company, which are controlled and owned by Stevia Nutra Corporation in a 51%.

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations. This change in classification does not materially affect previously reported cash flows from operations or from financing activities in the Statement of Cash Flows and had no effect on the previously reported Statement of Operations for any period.

Basis of Presentation

The accompanying financial statements have been prepared by the Company in accordance with Generally Accepted Accounting Principles ("GAAP") in the United States of America. Certain information and footnote disclosures normally included in financial statements prepared in accordance with U.S. generally accepted accounting principles.

Use of Estimates

The preparation of consolidated financial statements in conformity with GAAP requires management to adopt accounting policies and make estimates and assumptions that affect amounts reported in the financial statements. The following discussion contain statements that are not historical facts and are considered forward-looking within the meaning of Section 27A of the Securities Act of 1933, as amended (the “Securities Act”), and Section 21E of the Securities Exchange Act of 1934, as amended (the “Exchange Act”). These forward-looking statements contain projections of our future results of operations or of our financial position or state other forward-looking information. In some cases, you can identify these statements by forward-looking words such as “anticipate,” “believe,” “could,” “continue,” “estimate,” “expect,” “intend,” “may,” “should,” “will,” “would,” “plan,” “projected” or the negative of such words or other similar words or phrases. We believe that it is important to communicate our future expectations to our investors. However, there may be events in the future that we are not able to accurately predict or control and that may cause our actual results to differ materially from the expectations we describe in our forward-looking statements. Investors are cautioned not to unduly rely on forward-looking statements because they involve risks and uncertainties, and actual results may differ materially from those discussed as a result of various factors, including, but not limited to:

- The risk that we continue to incur losses and might never achieve or maintain profitability.
- The risk that we will need to raise additional capital to fund our operations and such capital may not be available to us.
- The risk of dilution to our stockholders and/or stock price should we need to raise additional capital.
- The risk that our lack of extensive experience in manufacturing and marketing products and services may impact our ability to manufacture and market products on a profitable and large-scale commercial basis.
- The risk that unit orders may not ship, be installed and/or converted to revenue, in whole or in part.
- The risk that a loss of one or more of our major customers, or if one of our major customers delays payment of or is unable to pay its receivables, a material adverse effect could result on our financial condition.
- The risk that a sale of a significant number of shares of stock could depress the market price of our common stock.
- The risk that negatives publicity related to our business or stock could result in a negative impact on our stock value and profitability.
- The risk of potential losses related to any product liability claims or contract disputes.
- The risk of loss related to an inability to remediate the material weakness identified in internal control over financial reporting as of July 31, 2021, or inability to otherwise maintain an effective system of internal control.
- The risk that the determination to restate the Prior Period Financial Statements could negatively affect investor confidence and raise reputational issues.
- The risk of loss related to an inability to maintain an effective system of internal controls.

- Our ability to attract and maintain key personnel.
- The risk that pending orders may not convert to purchase orders, in whole or in part.
- The cost and timing of developing, marketing, and selling our products and/or services.
- The risks of delays in or not completing our product development goals.
- The risks involved with participating in joint ventures.
- Our ability to obtain financing arrangements to support the sale or leasing of our products and services to customers.
- Our ability to successfully pursue new business ventures.
- Our ability to achieve the forecasted gross margin on the sale of our products and/or services.
- The risks, liabilities, and costs related to environmental, health and safety matters.
- Market acceptance of our products and services,
- Our ability to establish and maintain relationships with third parties with respect to product development, manufacturing, distribution and servicing, and the supply of key product components.
- The cost and availability of components and parts for our products.
- The risk that possible new tariffs could have a material adverse effect on our business.
- Our ability to develop commercially viable products.
- Our ability to reduce product and manufacturing costs.
- Our ability to successfully market, distribute and service our products and services internationally.
- Our ability to improve system reliability for our products.
- Competitive factors, such as price competition and competition from other traditional companies.
- Our ability to protect our intellectual property.
- The risk of dependency on information technology on our operations and the failure of such technology.
- The cost of complying with current and future federal, state, and international governmental regulations.
- Our subjectivity to legal proceedings and legal compliance.
- The risks associated with past and potential future acquisitions; and
- The volatility of our stock price.

The risks included here are not exhaustive, and additional factors could adversely affect our business and financial performance, including factors and risks included in other sections of this Annual Report on the disclosure form these financials are part of.

Carrying Value, Recoverability, and Impairment of Long-Lived Assets

The Company has no fixed assets, including property, equipment, and intangible assets. When available they will be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Cash and Cash Equivalents

The Company considers all investments with a maturity date of three months or less when purchased to be cash equivalents. The Company had cash balance of $ 23,101 and $ 62,375 as January 31, 2022, and July 31, 2021, respectively.

Accounts Receivable and Allowance for Doubtful Accounts

The Company sells the products through Shopify, therefore all customers made payments through credit cards or PayPal at the time of posting the orders, therefore no-account receivable is recognized.

The Company has $2,292 and $0 Account receivables as January 31, 2022, and July 31, 2021, respectively. Accounts receivable will be recorded at the invoiced amount, net of an allowance for doubtful accounts. The Company will perform on-going credit evaluations of its customers and adjusts credit limits based upon payment history and the customers at such time credit worthiness, as determined by the review of their current credit information; and determines the allowance for doubtful accounts based on historical write-off experience, customer specific facts and general economic conditions that may affect a client's ability to pay.

Other Assets

The Company has Other Assets in the amount of $ 17,319and $ 54,728 as of January 31, 2022, and July 31, 2021, respectively. The following chart provide a breakdown on the assets. On February 21, 2020, the Company entered to an Acquisition, Funding Agreement (the "Agreement") with Gold River Productions, Inc., a Colorado corporation, and the parent corporation to its wholly owned subsidiary New Earth Development Corporation ("NEDC"), an Illinois corporation, which in turn is the parent corporation to its wholly owned subsidiary Hemp Armor Inc., RushNet Inc., a Colorado corporation, and Joshua Spooner, an Illinois resident.

Pursuant to the terms of the Agreement, the Company received all the stock and other ownership of NEDC, which makes both New Earth Development Corporation and its wholly owned subsidiary, Hemp Armor Inc, wholly owned subsidiaries of the Company as of February 21, 2020. As consideration for all the stock and ownership interests in NEDC, the Company has agreed to (i) issue 2,500,000 shares of its common stock in exchange for all of the shares and ownership interests of NEDC, (ii) provide five million dollars USD ($5,000,000) of funding to NEDC (the "Funding"), and (iii) agrees that Joshua Spooner shall serve as the Chief Executive Officer of Hemp Armor Inc., with Mr. Spooner managing Hemp Armor Inc. from his Illinois office.

Hemp Armor Inc. will use the Funding to build the first manufacturing facility to capitalize on the opportunity, and to corner, the market of hemp bio-textiles and composites to significantly upgrade modern textiles, and to provide new raw material resources for superior attire for the safety of the user, and in part to accommodate increasing demand for textiles, and the creation of a renewable source of raw bio-textiles, for application in aerospace, automotive, law enforcement, the Department of Defense, and to enable it to construct a 600 meter ballistic testing range. Hemp Armor will also seek to produce primarily high strength woven design that will house the flexible ballistic material formulations known as CarbonEra™, which will be manufactured pursuant to a licensing agreement with Nova Graphene™. No operation has been deployed on any of the above-mentioned companies.

Property and Equipment

The Company has no Property and equipment as of January 31, 2022, and July 31, 2021. When available they will be recorded at cost. Expenditures for major additions and betterments are capitalized.

Maintenance and repairs will be charged to operations as incurred. Depreciation of property and equipment will be computed by the straight-line method (after considering their respective estimated residual values shown in the table below) over the estimated useful lives of the respective assets. Upon sale or retirement of property and equipment, the related cost and accumulated depreciation will be removed from the accounts and any gain or loss will be reflected in statements of operations.

Beneficial Conversion Feature

The Company has neither asset nor liabilities subject to conversion feature. When available the conversion features of conventional convertible debt provide for a rate of conversion that is below market value at issuance, this feature is characterized as a beneficial conversion feature ("BCF"). A BCF will be recorded by the Company as a debt discount pursuant to Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 470-20 *Debt with Conversion and Other Options.* In those circumstances, the convertible debt will be recorded net of the discount related to the BCF, and the Company will amortize the discount to interest expense over the life of the debt using the effective interest method.

Embedded Conversion Features

The Company has no embedded conversion features. When available the Company will evaluate embedded conversion features within convertible debt under ASC 815 "Derivatives and Hedging" to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument will be evaluated under ASC 470-20 "Debt with Conversion and Other Options" for consideration of any beneficial conversion features.

Derivative Financial Instruments

The Company has no derivative financial instruments. When available fair value accounting requires bifurcation of embedded derivative instruments such as conversion features in convertible debt or equity instruments, and measurement of their fair value for accounting purposes. In determining the appropriate fair value, the Company will use the Black-Scholes option-pricing model in assessing the convertible debt instruments, and management will determine if the convertible debt host instrument is conventional convertible debt and further if there is a beneficial conversion feature requiring measurement. If the instrument is not considered conventional convertible debt, the Company will continue its evaluation process of these instruments as derivative financial instruments.

Once determined, derivative liabilities will be adjusted to reflect fair value at each reporting period end, with any increase or decrease in the fair value being recorded in results of operations as an adjustment to fair value of derivatives. In addition, the fair value of freestanding derivative instruments such as warrants, will be also valued using the Black Scholes option-pricing model. The Company as Small Filer is not enforced to calculate derivative financial liabilities.

Fair Value of Financial Instruments

The Company has not financial instruments, however, when available will adopt the following criteria. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on our principal or, in the absence of a principal, most advantageous market for the specific asset or liability.

U.S. generally accepted accounting principles provide for a three-level hierarchy of inputs to valuation techniques used to measure fair value, defined as follows:

Level 1: Inputs that are quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity can access.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability, including:

- quoted prices for similar assets or liabilities in active markets.
- quoted prices for identical or similar assets or liabilities in markets that are not active.
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Inputs that are unobservable and reflect management’s own assumptions about the inputs market participants would use in pricing the asset or liability based on the best information available in the circumstances (e.g., internally derived assumptions surrounding the timing and amount of expected cash flows).

Financing Activities

The Company had financing activities of $ 368,200 and $ 22,542 as of January 31, 2022, and July 31 2021 respectively from the issuance of Notes payable and Financial Loans, for the period ended on January 31, 2022, and from the issuance of common stock for the period ended on July 31, 2021, respectively.

Accounts Payable

The Company had accounts payable of $ 96,577 and $ 20,952 for the period ended on January 31, 2022, and July 31, 2021, respectively, the following chart reflects the accounts payable breakdown:

Vendor	Description	Balance as of January 31 2022	Balance as of July 31 2021
Brownwinick Law		$13,801	$ -
Earl openers		(2,408)	
Rivercity		7,151	
Sip Brands		10,000	
Donovan Minnesota	Grow costs	62,556	62,556
Jody Walker	Legal fees	3,542	3,542
John Genesi	Accounting fees	1,935	1,935
Accrued Securities Counselors	Legal fees on lawsuit	-	20,953
	Total:	**$ 96,577**	**$ 88,986**

Revenue Recognition

The Company had $ 132,889 and $ 0 revenues for the periods ended on October 31, 2021, and October 31, 2020. The Company adopted the rules as follows.

Effective January 1, 2018, the Company adopted the Financial Accounting Standards Board ("FASB") standard update ASU 2014-09, "Revenue from Contracts with Customers" ("Topic 606"), which provides a principles-based, five-step approach to measure and recognize revenue from contracts with customers. Revenue is recognized when the following criteria are met:

- Identification of the contract, or contracts, with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the performance obligations in the contract; and
- Recognition of revenue when, or as, we satisfy product delivery obligation.

The adoption of this guidance did not have a material impact on the Company's statement of operations, cash flows, and balance sheet as of the adoption date or for the period ended July 31, 2021.

For the period in the future the Company will meet the above criteria, thereby allowing for the recognition of revenue for the revenue on such transactions upon receipt.

The Company will periodically review for any expected period of substantial involvement under the agreements that provide for non-refundable up-front payments and fees. If ever applicable, we will adjust the amortization periods when appropriate to reflect changes in assumptions relating to the duration of our expected involvement.

The Company will recognize revenue on arrangements in accordance with ASC 606 *Revenue Recognition.* Revenue is recognized when the product has been delivered to the end-user.

Income Taxes

The Company had no activity since 2012 then no taxes accrued. When available the Company will adopt the following procedure, to the period ended on Deferred tax assets and liabilities will be are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Additionally, the recognition of future tax benefits, such as net operating loss carryforwards, is required to the extent that realization of such benefits is more likely than not. Deferred tax assets and liabilities are determined using enacted tax rates expected to apply to taxable income in the years in which the assets and liabilities are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income tax expense in the period that includes the enactment date.

In the event the future tax consequences of differences between the financial reporting bases and the tax bases of the Company's assets and liabilities result in deferred tax assets, an evaluation of the probability of being able to realize the future benefits indicated by such asset is required. A valuation allowance is provided for the portion of the deferred tax asset when it is more likely than not that some or all of the deferred tax asset will not be realized. In assessing the realizability of the deferred tax assets, management considers the scheduled reversals of deferred tax liabilities, projected future taxable income, and tax planning strategies.

The Company files income tax returns in the United States, which are subject to examination by the tax authorities in these jurisdictions. Generally, the statute of limitations related to the Company's federal and state income tax return is three years. The state impact of any federal changes for prior years remains subject to examination for a period up to five years after formal notification to the states.

Management will evaluate tax positions in accordance with ASC 740, *Income Taxes*. The Company is in the process to file tax returns for the years ended in 2018, 2019 and 2020 as soon as all financial statements are properly filed, therefore all the Company's tax years since inception remain subject to examination by Federal and State jurisdictions.

Earnings Per Share

Basic net income per common share *("Basic EPS")* excludes dilution and is computed by dividing net income by the weighted average number of common shares outstanding during the period. Diluted net income per common share *("Diluted EPS")* reflects the potential dilution that could occur if stock options or other contracts to issue shares of common stock were exercised or converted into common stock. The computation of Diluted EPS does not assume exercise or conversion of securities that would have an anti-dilutive effect on net income per common share.

NOTE 4: NOTES PAYABLE

The following chart reflects the Notes payable breakdown:

On July 31, 2020, the Company entered a potentially dilutive advance with Roy Vinkemier. The agreement provides that the Company may borrow up to $75,000. Borrowings under the line bear interest at 7% upon maturity and include a 0% issue discount. The maturity date for each tranche funded shall be 12 months from the effective date of each tranche and then shall expire on July 30, 2021. As of December 31, 2017, the Company has drawn a $86,200 credit line against this facility on the following dates and amounts:

Date	Amount
10-Jun-19	$ 1,700
3-Sep-19	7,500
9-Sep-19	7,500
20-Nov-19	14,000
16-Dec-19	10,000

23-Dec-19	7,500
21-Jan-20	1,000
4-Feb-20	1,000
18-Feb-20	1,000
02-Mar-20	10,000
17-Mar-20	10,000
12-Jun-20	10,000
16-Jun-20	5,000
	$ 86,200

In accordance with ASC 835-30-45, Interest, the Company records the fees, costs, and original issue discount as reduction of the carrying amount of the debt and amortizes the balances over the life of the debt instrument. All outstanding and unpaid principal and outstanding and accrued unpaid interest, shall become due and payable on and as of the Expiration Date, July 30, 2021. Additionally, the note has no convertible terms. Upon the occurrence of any Event of Default, the Note shall immediately become due and payable upon written notice from the Holder, and, from the time of the Company's receipt of such written notice until this Note shall be paid in full, the unpaid outstanding principal balance of the Note shall bear interest at the rate of fifteen percent (15%) per annum (calculated on the basis of a three hundred sixty-five -365- days year for the actual number of days elapsed). As of October 31, 2021, principal and accrued interests on this Note are $86,200 and $7,555.

On September 4, 2020, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $10,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note was due on September 4, 2021. As of October 31, 2021, principal and accrued interests on this Note was $10,000 and $809.

On October 24, 2020, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $15,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due in October 24,2021. As of October 31, 2021, principal and accrued interests on this Note was $15,000 and $1,070.

On December 24, 2020, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $5,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due on December 24, 2021. As of October 31, 2021, principal and accrued interests on this Note was $5,000 and $298.

On March 17, 2021, the Company entered a potentially dilutive advance with Randall S. Goulding, with a face value of $5,000. The note bear interest at 7% upon maturity and include a 0% issue discount. The note has convertibility clauses as follows: After the one year anniversary of the Investment Date, and prior to repayment of all amounts as under the Note, all or any po1tion of the principal amount of the Note and interest shall be convertible into fully paid and non-assessable shares of the Common Stock of the Maker, at the option of either the Holder, at 50% of the 10 day average closing prices from the 20 preceding trading days, as published, preceding the notice of conversion. The Holder shall not be entitled to convert, if such conversion would result in beneficial ownership by the Holder and its affiliates, of more than 9.99% of the outstanding shares of common stock of either Company on such exercise or conversion date. The note was due on February 17, 2021threfore the note is in default, and then upon the occurrence of an Event of Default the entire unpaid principal amount of this Note shall at once become due and payable without requiring notice by the Holder; and the outstanding principal balance of this Note shall thereafter bear interest at a rate per annum equal to 18% per annum, amortized monthly. As of October 31, 2021, principal and accrued interests on this Note was $ 5,000 and $219

On March 29. 2021, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $8,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses.

The note is due on March 29, 2022. As of October 31, 2021, principal and accrued interests on this Note was $8,000 and $331.

On April 15, 2021, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $5,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due on April 15, 2022. As of October 31, 2021, principal and accrued interests on this Note was $5,000 and $191.

On May 6, 2021, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $25,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due on October 24, 2021. As of October 31, 2021, principal and accrued interests on this Note was $25,000 and $853.

On May 26, 2021, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $5,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due on October 24, 2021. As of October 31, 2021, principal and accrued interests on this Note was $5,000 and $152.

On July 6, 2021, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $5,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due on October 24, 2021. As of October 31, 2021, principal and accrued interests on this Note was $5,000 and $112.

On July 15, 2021, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $20,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due on July 15, 2022. As of October 31, 2021, principal and accrued interests on this Note was $20,000 and $414.

On July 15, 2021, the Company entered a potentially dilutive advance with Roy Vinkemier with a face value of $25,000. The note bear interest at 7% upon maturity and include a 0% issue discount and has no convertible clauses. The note is due on July 15, 2022. As of October 31, 2021, principal and accrued interests on this Note was $25,000 and $518.

NOTE 5: BUSINESS OVERVIEW

Smoketown Enterprises, LLC

On September 1, 2018, the Company entered into an Exclusive Grower Agreement (the “GrowerAgreement”) with Smoketown Enterprises, LC (“Smoketown”) of Cedar Falls, Iowa (together, “the Parties”), whereby Smoketown will be the Company’s exclusive grower of stevia plants and/or any other similar products as mutually agreed to by the Parties.

The Company’s business is currently predicated on the successful cultivation, harvesting, and monetization of the stevia (Stevia rebaudiana B.) plant. Stevia is a crop of the family Asteraceae, and its leaves are approximately 15 times sweeter than raw cane sugar. In order for the stevia leaves to be used as a sweetener in baking or cooking, its necessary to dry the leaves. The proper drying process removes the moisture and concentrates sweetness in the leaves. This process also acts as a preservative so the leaves can be used in the future. Once the leaves have been dried, they’re crushed, which increases the sweetness from 15 times that of sugar to approximately 30 –40 times the sweetness of ordinary sugar. Dried stevia leaves can be used to brew tea or they can be added as a sweetener in drinks or cooking. Stevia leaves are an excellent dietary supplement as they contain proteins, iron, calcium, potassium, sodium, magnesium, vitamin A and vitamin C. Stevia leaves can be purchased whole, crushed, in tea bags, or as a fine green powder.

Stevia extracts are used to sweeten food and beverages globally. With no known side effects, steviaextracts have become a major addition to the sweetener and natural food market. In order to extractstevia, the leaves are harvested during a cold period so that more sugar is accumulated in the leaves. The harvested stevia leaves are then sun-dried and left in conditions with good air circulation. Thedried leaves are then crushed and put through a clarification and crystallization process where thesweetening elements, known as ‘glycosides’, are extracted (otherwise known as steviaglycocides).A second important component, Rebaudioside A (“Reb-A”), is also extracted at this point. Reb-A,which is the sweetest element of the plant, is approximately 400 times sweeter than sugar. Stevia has been actively used in the food industry in Asia since the 1970’s and was pioneered as a processed food additive in Japan. In 2008, steviol glycosides were recognized as safe for use as asweetener in foods and beverages in the United States, Mexico, Australia, New Zealand, and othercountries. At the same time, Reb-A was granted Generally Recognized as Safe (“GRAS”) status by the US Food and Drug Administration (“FDA”).

The cultivation and harvest of stevia is labor intensive. The process we plan to undertake on our land, as described below, will be carried out by experienced agriculturists to ensure a healthy, fastgrowing, and productive crop. The following is a summary of the steps involved in stevia cultivation:

- **Ground conditioning:** The areas where the crop will be cultivated need to be cleared ofdebris, shrubs, and any remaining vegetation.
- **Production of fertilizers:** Organic debris can be processed and turned into organicfertilizer for the fields, thereby improving soil nutrients and crop yield.
- **Maintenance of lines and inter rows:** This is important in order to promote rapid vegetative growth of stevia, which takes place from the total cycle of production.
- **Fertilization:** This will be conducted to maximize plant growth and maintain nutrients lostat harvest. Natural fertilizers are employed as much as possible.
- **Pruning:** This will be done by hand and will begin six (6) months after the first round of pollination. Pruning simply involves removing rotten or damaged branches to maintain thehealth of the plant. After the harvested cycle we use a pre-emergent herbicide to control the herb.
- **Harvesting:** The stevia plants will be harvested as soon as the leaves ripen to maximize total glycoside content. The harvested plants must be processed quickly in order tominimize the destructive acids that will accumulate after harvested action.

Once harvested, the raw material will be taken to a dry plant where it will be processed. The processing is anticipated to take place as follows:

- **Weighing:** The fresh row material is weighed when it enters the plant and then transferredinto the horns to dry.
- **Dry:** The Reb-A is concentrated by a series of hot air and rotation cylinder machines in thedry plant.
- **Clarification:** This is the process by which leaves are separated from the rest of the initialraw material.
- **Concentrate of Reb A:** The glycosides are separated and recovered from the remainingmass with an inverse osmosis process.
- **Crystal process:** The crystals are obtained with a spry process.

On June 1, 2019, the Company entered into an Exclusive Grower Agreement (the “Hemp Grower Agreement”) with a third-party farmer (“Grower”) located in Edina, Minnesota (together, “the Parties”). Per the terms of the Hemp Grower Agreement, Grower will be the Company’s exclusive grower of hemp under the Minnesota Industrial Hemp Pilot Program. Grower agrees to supply approximately 145 acres of land, all of which is in Minnesota, for the cultivation of hemp as related to this agreement. The Parties maintain the right to use the previously mentioned 145 acres to cultivate other product(s) as mutually agreed to by the Parties.

Prior to the cultivation of any hemp by Grower, the Parties will prepare and approve a budget for the growing and harvesting of the hemp and/or any other product(s) as mutually agreed to by the Parties. Upon mutual approval of the budget, the Company will be required to pay to Grower the full amount of said budget plus the additional sum of one thousand ($1,000) dollars per acre of planted product (the "Grower's Fee"). Any expense item that deviates thirty percent (30%) or more from the budget will require prior approval from the Company. Furthermore, the Company is obligated to provide any additional funds, within reason, that may be required to complete the growing and harvesting of the hemp and/or any other product(s).

Upon final harvest and full and final payment by the Company to Grower, all hemp and/or other product(s) produced will become the sole and exclusive property of the Company, with Grower having relinquished all claims, title, and/or interest in the hemp and/or other product(s) produced. Should the Company fail to pay all amounts owed to Grower pursuant to this agreement, then all hemp and/or other product(s) produced shall remain the sole property of Grower.

The following are additional terms of the Hemp Grower Agreement:

1. The Parties agree to work together to research, acquire, grow, and harvest hemp on Grower's land;
2. Each party shall maintain full independence and neither party shall be able to bind, contract, or otherwise commit the other party to any additional liability or agreements without the express written authorization of the other party;
3. Grower shall have the full discretion to adapt, modify, and/or change any agronomic practices that Grower deems appropriate, in Grower's sole discretion, to cultivate hemp;
4. The Company shall provide all necessary seed and own all resulting hemp product;
5. While the Company agrees to take all hemp produced, Grower does not guarantee its quality and/or quantity. Grower also does not guarantee any minimum yield nor does Grower offer any production goals and/or related guarantees;
6. Grower shall not use, sell, assign, lien, or otherwise encumber any part of the hemp and/or other product(s) cultivated in relation to this agreement.

On July 11, 2019, the Parties signed an Addendum of Exclusive Grower Contract (the "Addendum") whereby the Parties agreed that the term of the Hemp Grower Agreement shall be five (5) years.

During the fiscal year ended July 31, 2020, the Company recorded planting and cultivation costs in the amount of $62,556 in relation to this agreement. The Company initially recorded the $62,556 as inventory on its balance sheet. Upon review of the hemp crop produced in relation to the $62,556 of capitalized planting and cultivation costs, the Company determined that due to its poor quality, as deemed by test results, that it was unlikely that the Company would be able to sell its initial hemp crop and recognize any material revenue. As a result, the Company recorded a $62,556 inventory impairment expense in its statement of operations for the fiscal year ended July 31, 2020. The $62,556 inventory impairment expense is included in the Company's as Inventory write-off for the fiscal year ended July 31, 2020.

During the three-month period ended July 31, 2020, the Company sold some of this hemp crop for gross proceeds of $2,050. The Company recorded this sale as $2,050 of revenue and a corresponding $2,050 account receivable as of July 31, 2020. The Company had no other revenue and/or accounts receivable during the fiscal year ended July 31, 2021.

The Company did not have any revenue and/or expense related to this agreement during the quarter ended October 31, 2021.

Acquisition of New Earth Development Corporation

On February 21, 2020, the Company entered into an Acquisition, Funding Agreement (the "Agreement") with Gold River Productions, Inc., a Colorado corporation and the parent corporation to its wholly owned subsidiary New Earth Development Corporation ("NEDC"), an Illinois corporation, which in turn is the parent corporation to its wholly owned subsidiary Hemp Armor Inc., RushNet Inc., a Colorado corporation, and Joshua Spooner, an Illinois resident (see Note 7. Acquisition of New Earth Development Corporation).

Pursuant to the terms of the Agreement, the Company received all of the stock and other ownership of NEDC, which makes both New Earth Development Corporation and its wholly owned subsidiary, Hemp Armor Inc, wholly owned subsidiaries of the Company as of February 21, 2020. As consideration for all of the stock and ownership interests in NEDC, the Company has agreed to (i) issue 2,500,000 shares of its common stock in exchange for all of the shares and ownership interests of NEDC, (ii) provide five million dollars USD ($5,000,000) of funding to NEDC (the "Funding"), and (iii) agrees that Joshua Spooner shall serve as the Chief Executive Officer of Hemp Armor Inc., with Mr. Spooner managing Hemp Armor Inc. from his Illinois office.

Hemp Armor Inc. will use the Funding to build the first manufacturing facility to capitalize on the opportunity, and to corner, the market of hemp bio-textiles and composites to significantly upgrade modern textiles, and to provide new raw material resources for superior attire for the safety of the user, and in part to accommodate increasing demand for textiles, and the creation of a renewable source of raw bio-textiles, for application in aerospace, automotive, law enforcement, the Department of Defense, and to enable it to construct a 600 meter ballistic testing range. Hemp Armor will also seek to produce primarily high strength woven design that will house the flexible ballistic material formulations known as CarbonEra™, which will be manufactured pursuant to a licensing agreement with Nova Graphene™.

Acquisition of a majority position in Knee-Deep, LLC

On January 11, 2021, the Company signed an Agreement with Knee-Deep, LLC, and Iowa company DBA as MuffWaders, for the acquisition the Company shall pay $100,00 of which a the closing date of this financial, have paid $50,000, for the above funding from Stevia Nutra Corp. to Knee-Deep LLC, being the parent Company of its wholly owned subsidiary MuftWaders have agreed to the equity funding from Stevia Nutra Corp., for 51 % Equity making MuftWaders a wholly owned subsidiary of Stevia Nutra Corp. and Knee-Deep retaining 49%.

Knee-Deep LLC, being the parent Company of its wholly owned subsidiary MuftWaders are an unique clothing line with built-in coolers for the outdoor enthusiasts and its unique line of suspenders with hidden compartments to ease the burden of having to carry multiple items such as wallet, phone, and any other personal items, both of these product's showing great interest to the college students, as well as the public. MuffWaders has been approached by the national television show Shark Tanks because of their unique products, at this time they will continue to pursue this option and hopefully get additional funding for their products, since Stevia Nutra has entered into this agreement and has committed to help fund their operation, additional funding would be to the best interest of both Stevia and MuffWaders as a back-up plan. Terms and conditions for this Acquisition were discussed in detail Knee-Deep LLC. A Iowa company, has agreed to the following terms; for the 51 % Equity ownership Stevia Nutra Corp. has agreed to fund $100,000. To be distributed in increments of $25,000. Payments to start after Muff-Waders has their appearance on the Nation television show Shark Tank and hopefully gets funding from one of their investors on the show, if for some reason they fail in the funding aspect, Stevia will step in and approximately in May or June 2021 will give to Knee-Deep LLC. Their first installment payment as agreed on and will continue the funding in a timely manner from that point on, to help MuffWadders, expand their inventory to be able to fill their sales orders.

Reverse Stock Split

On July 23, 2019, the Company effected a one for five hundred (1 for 500) reverse stock split, whereby each stockholder of record received one (1) share of the Company's common stock for every five hundred (500) shares held. Immediately preceding the reverse stock split, the Company had 173,430,834 shares of its common stock issued and outstanding. Upon completion of the reverse stock split, the Company had 346,975 shares of its common stock issued and outstanding. The accompanying financial statements have been retroactively adjusted to reflect the results of the reverse stock split.

Neither the number of authorized shares of common stock, which remains 200,000,000, nor the per share par value of $0.001 was affected by the reverse stock split.

Change in Control

On October 18, 2018, Stevia Nutra Corp. (“Stevia" or the “Company”), sold 180,000 (adjusted for the previously mentioned reverse stock split) shares (the “Shares”) of its common stock for cash proceeds of ten thousand ($10,000) dollars to an unrelated third-party. Immediately prior to the sale and issuance of the Shares, the Company had 166,975 (adjusted for the previously mentioned reverse stock split) shares of its common stock issued and outstanding. Immediately after the sale and issuance of the Shares, the Company had 346,975 (adjusted for the previously mentioned reverse stock split) shares of its common stock issued and outstanding, of which the owner of the Shares owned approximately 51.88%.

As of July 31, 2019, the Company had 346,975 shares of its common stock issued and outstanding, of which the owner of the Shares owned 180,000 shares, or approximately 51.88% of the Company’s issued and outstanding shares of common stock.

During the fiscal year ended July 31, 2020, the Company issued 25,148,014 shares of its common stock, net of the cancellation of 16,970,000 shares of its common stock during the same fiscal year. As a result, the owner of the Shares is no longer the majority owner of the Company’s issued and outstanding shares of common stock as of July 31, 2020.

Suspension of Duty to Report

On September 11, 2018, the Company filed Form 15 with the United States Securities and Exchange Commission (the “SEC”) to notify the SEC of the Company’s intent to suspend its duty to file reports. SEC Form 15 is a voluntary filing used by publicly traded companies to (1) revoke the registration of their securities or (2) to notify both regulators and investors of the Company's intent to cease filing various required forms because their securities no longer fall under certain filing requirements.

Operating Lease Right-of-Use Asset

On August 1, 2018, the Company entered into a commercial lease (the “Lease”) with Chan and Chan LLC to lease office space at 120 Hollybrook Court, Henderson, NV 89074 (see Note 22. Commitments). The term of the lease was for one (1) year, commencing on August 1, 2018 and ending July 31, 2019 (the Lease Termination Date”), with a renewal option to extend the lease for one (1) additional year. The monthly lease expense was $2,400 and was due on the first day of each month. The Company evaluated this lease under *ASU 2016-02,* "*Leases" (Topic 842)* and estimated a right of use (“ROU”) asset in the amount of $27,737. The Company estimated this value using the following criteria:

i. Total lease payments in the amount of $28,800.

ii. A lease term of twelve (12) months with twelve monthly payments.

iii. A discount rate of seven percent (7%), which is consistent with the annual interest rate on the Company’s two (2) Revolving Promissory Notes (see Note 19. Notes Payable and Accrued Interest)

The Company recorded the $27,737 as an “Operating Lease Right of Use Asset” on its balance sheet as of the effective date of the lease. The Company amortized the operating lease right-of-use asset at the rate of $2,311.42 per month over the twelve-month term of the lease, beginning in August 2018 and ending in July 2019. The monthly amortization expense of $2,311.42 was recorded as an increase to the Company’s monthly rent expense.

During the fiscal year ended July 31, 2019, the Company amortized the entire $27,737 estimated value of this lease/ROU asset.

During the fiscal year ended July 31, 2020, the Company did not have a ROU asset recorded on its balance sheet, as the lease was on a “month-to-month” basis. Accordingly, there was zero non- cash amortization expense to record during the fiscal year ended July 31, 2020.

As of July 31, 2019, the Lease had expired, and the Company chose not to exercise its option to renew it for an additional year. However, the Company has continued to lease this space on a “month-to-month” basis. During the fiscal year ended July 31, 2021, the Company recorded total rent expense of $19,820 in relation to this lease, as the landlord provided two months of rent at no cost to the Company during this twelve-month period. The Company recorded total rent expense of $ 7,620 for the quarter ended on October 31, 2021.

Related Parties

The Company follows *ASC 850, Related Party Disclosures*, for the identification of related partiesand disclosure of related party transactions.

During the fiscal year ended July 31, 2020, the Company issued 250,000 shares of its common stock to each of Richard Kugelman, Ryan Michet and Robert Michet, the Company's board members, as consideration for future services to the Company. In accordance with *ASC 718, Compensation—Stock Compensation*, theCompany estimated the per share fair value to be $.001, due to the closing price as quoted, which represents the per share closing price as quoted on the OTC Market index as of October 4, 2019, as above explained does not comply to ASC 820-10-20, which define for Fair Value Measurements: Active Market, such as a market in which transactions occur whit frequency and volume to provide prancing information on an ongoing basis. Neither frequency nor volume was the case of closing price as quoted on the OTC Market at the date of grant. This resulted in the Company estimating the aggregate fair value of the 250,000 shares of common stock to be $250. The Company expensed $362 to Board Member Fees and $388 as expenses paid in advance as Accrued Expenses Board Member Fees its statement of operations for the fiscal year ended July 31, 2020, and $150 for the period ended on July 31, 2021, the Balance Sheet reduced in this last amount for the expenses paid in advance, reflecting a balance of $238.

Recently Issued Accounting Pronouncements

From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board, or FASB, or other standard setting bodies and adopted by us as of the specified effective date. Unless otherwise discussed, the impact of recently issued standards that are not yeteffective will not have a material impact on the Company's financial position or results of operations upon adoption.

In June 2018, the FASB issued *ASU No. 2018-07, "Compensation—Stock Compensation (Topic 718): Improvements to Nonemployee Share-Based Payment Accounting," ("ASU 2018-07")*, whichexpands the scope of Topic 718 to include share-based payment transactions for acquiring goods and services from non-employees. ASU 2018-07 is effective for financial statements issued for annual periods beginning after December 15, 2018, and for the interim periods therein. The adoption of ASU 2018-07 is not expected to have a significant impact on the Company's consolidated financial statements.

In August 2018, the FASB issued *ASU 2018-15, "Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract" (ASU No. 2018- 15)*. The new standard describes the accounting for implementation, set-up, and other upfront costsincurred in a cloud computing arrangement (CCA). Under the new guidance, customers will assessif a CCA includes a software license and if a CCA does include a software license, implementation and set-up costs will be accounted for consistent with existing internal-use software implementation guidance. Implementation costs associated with a CCA that does not include a software license would be expensed to operating expenses. The standard also provides classification guidance on these implementation costs as well as additional quantitative and qualitative disclosures. The standard is effective for public business entities for fiscal years beginning after December 15, 2019, and interim periods within those fiscal years. Early adoptionis permitted, including adoption in any interim periods. Entities can choose to adopt the new guidance prospectively or retrospectively. The Company has assessed this standard and believes it will not have any material impact on the consolidated financial statements.

In 2018, the FASB issued *ASU No. 2018-02, Income Statement-Reporting Comprehensive Income (Topic 220): Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income*. These new standard permits entities to reclassify to retained earnings the tax effects stranded in accumulated other comprehensive income ("AOCI") as a result of U.S. tax reform. Theamendments in this update are effective for all entities for fiscal years beginning after

December 15, 2018, and interim periods within those fiscal years. The Company has evaluated the impact and timing of the this standard and has concluded it will not impact the consolidated financial statements.

In February 2016, the FASB issued *ASU 2016-02, "Leases" (Topic 842)* The new standard requireslessees to recognize leases on-balance sheet and disclose key information about leasing arrangements. The new standard establishes a right-of-use ("ROU") model that requires a lessee to recognize a ROU asset and lease liability on the balance sheet for all leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting thepattern and classification of expense recognition in the income statement. The standard is effectiveon January 1, 2019, with early adoption permitted. The Company adopted the new standard on August 1, 2018 and recognized both a ROU asset and lease liability on its balance sheet in relationto its office lease. As of July 31, 2019, the Company had fully amortized both the ROU asset and lease liability. The Company did not have a ROU asset, nor a lease liability recorded on its balancesheet as of July 31, 2020.

In October 2016, the FASB issued updated guidance related to the recognition of income tax consequences of an intra-entity transfer of an asset other than inventory. This guidance is effectivefor the first quarter of tax year 2018. The Company has adopted the guidance and determined thatthere is no impact on its consolidated financial statements.

In August 2016, the FASB issued *ASU 2016-15, "Statement of Cash Flows (Topic 230)" ("ASU 2016-15")*, which seeks to reduce the existing diversity in practice in how certain cash receipts and cash payments are presented and classified in the statement of cash flows. For public entities, update 2016-15 becomes effective for fiscal years beginning after December 15, 2017, includinginterim periods within those fiscal years, with early adoption permitted. The Company adopted this ASU effective August 1, 2018 and has concluded it did not have a material impact on its consolidated financial statements.

In March 2016, the FASB issued *Accounting Standards Update No. 2016-09, "Compensation - Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting" ("ASU 2016-09")*. ASU 2016-09 simplifies several aspects of the accounting for share-based payment transactions, including the income tax consequences, classification of awards as either equity or liabilities, and classification on the statement of cash flows. ASU 2016-09 is effective for financial statements issued for fiscal years beginning December 15, 2016, and interim periodswithin those fiscal years. The Company recognizes compensation expenses for the value of its awards granted based on the straight-line method over the requisite service period of each of the awards. The guidance provided an entity-wide accounting policy election to account for forfeituresas they occur. The Company has elected to record forfeitures as they occur. The Company has evaluated the requirements of the new guidance and has determined that the impact is not materialto its consolidated financial statements.

In August 2014, the FASB issued *ASU 2014-15, "Presentation of Financial Statements-Going Concern (Subtopic 205-40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern."* The amendments in this ASU are intended to provide guidance on the responsibility of reporting entity management. Specifically, this ASU provides guidance tomanagement related to evaluating whether there is substantial doubt about the reporting entity's ability to continue as a going concern and about related financial statement note disclosures. Although the presumption that a reporting entity will continue to operate as a going concern is fundamental to the preparation of financial statements, prior to the issuance of this ASU, there wasno guidance in United States generally accepted accounting principles (United States GAAP) related to the concept. Due to the lack of guidance in United States GAAP, practitioners and theirclients often faced challenges in determining whether, when, and how a reporting entity should disclose the relevant information in its financial statements. As a result, the FASB issued this guidance to require management evaluation and potential financial statement disclosures. This ASU is effective for financial statements with periods ending after December 15, 2016. The Company adopted this ASU during 2018 and performed going concern evaluations for its financialstatements contained herein.

The Company has considered all other recently issued accounting pronouncements and does not believe the adoption of such pronouncements will have a material impact on its consolidated financial statements.

NOTE 6 EQUITY

The Company had as of the period ended on July 31, 2019, 346,975 shares of common stock issued and outstanding.

On September 24, 2019, the Company issued 1,000,000 shares of common stock at par value $.001, to Dr. William Hill & Caren Hill, in a settlement on the Note, with a face value of $5,000 and accrued interest of $71, (certificate Nº 1923),

On September 24, 2019, the Company issued 3,000,000 shares of common stock at par value $.001 to Kensu-1 L.P., in a settlement on the Note, with a face value of $15,000 plus accrued interest of $337, (certificate Nº.:1896).

On September 24, 2019, the Company issued 5,000,000 shares of common stock at par value $.001 to Michael Ring, for consulting services payment (certificate Nº: 1891)

On September 24, 2019, the Company issued 5,000,000 shares of common stock at par value $.001 to Susanne Yano & Richard Hanson, based on the Shares Purchase Agreement (certificate Nº: 1897)

On October 1, 2019, the Company issued 1,000,000 shares of common stock at par value $.001 to Avante World Partners, LLC., in a settlement on the Note, with a face value of $5,000 and accrued interest of $71.

On October 1, 2019, the Company issued 15,000 shares of common stock to Kevin Eide and 100,000 shares of common stock to Kevin & Sandra Eide. On November 21, 2019, the Company issued 10,000 shares of common stock to Kari Mangan, and on July 21, 2020, the Company issued 37,917 shares of common stock to Ramos & Ramos Investment. All the above-mentioned shares totaling 162.917 are under review and were recorded in the Balance Sheet for the Period Ended on July 31, 2020, as Common Stock on Review $ 163.

On October 1, 2019, the Company issued 250,000 shares of common stock to each of the following board members: Mr. Richard Kugelman, Mr. Ryan Mitchet and Mr. Robert Mitchet, at par value $.001 for due and anticipated member fees.

On October 1, 2019, the Company issued 2,500,000 shares of common stock to Thomas Vidmar, for consulting services payment (certificate Nº:1924)

On November 7, 2019, the Company issued 4,000,000 shares of common stock at par value $.001 to Avante World Partners, LLC., in a settlement on the Note, with a face value of $10,000 (certificate Nº: 1949)

On February 21, 2020, the Company issued 100,631 shares of common stock at par value $.001 to Global Drone Target Technology, LLC., in a settlement on the Note, with a face value of $55,119 plus accrued interest of $ 4,756, (certificate Nº.: 1963),

On May 16, 2020, the Company issued 2,250,000 shares of common stock at par value $.001 to Gold River Productions, Inc., in payment for the acquisition of New Earth Development, Corp., (certificate Nº.: Book RSTR)

On May 16, 2020, the Company issued 250,000 shares of common stock at par value $.001 to Rush Net, Inc., in payment for the acquisition of New Earth Development, Corp., (certificate Nº.: Book RSTR)

On July 31, 2020, the Company issued 134,466 shares of common stock at par value $0.595 to Roy Vinkemier, in a settlement on the Note, with a face value of $76,700 plus accrued interest of $ 3,307, (certificate Nº. Book/Cede).

On August 16, 2020, the Company issued 20,000 restricted shares of common stock at par value $0,001 to Elizabeth Veneskey c/o Magapharma LLC, for a license payment (Certificate #/Book 1968).

NOTE 7: COMMITMENTS AND CONTINGENCIES

During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with ASC 450-20-50, *Contingencies.* The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. As of October 31, 2021, the Company was not aware of any additional contingent liabilities that should be reflected in the accompanying consolidated financial statements.

NOTE 8: SUBSEQUENT EVENTS AFTER JANUARY 31, 2022.

The Company keep moving towards becoming a fully reported Company. The Super 10-K was already finished and Edgarizing such documents is expected to be made in the next few days since the date this disclosure is issued.

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10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Richard Kugelman certify that:

1. I have reviewed this Quaterly Report for the Period Ended on January 31, 2022 of Stevia Nutra Corporation;

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.

April 13 , 2022 [Date]

/s/ Richard Kugelman [CEO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, Richard Kugelman certify that:

1. I have reviewed this Quaterly Report for the Period Ended on January 31, 2022 of Stevia Nutra Corporation;

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.

April 13 , 2022 [Date]

/s/ Richard Kugelman [CFO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")