

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Stevia Corp.

72 Adelhaide Lane
East Islip, NY 11730

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Realhemp.com
steviapresident@gmail.com
0700

Quarterly Report

**For the period ending: June 30, 2023
(the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

562,422,520 as of June 30, 2023

562,422,520 as of March 31, 2023

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 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: ☒

Change in Control

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

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

Yes: ☐ No: ☒

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

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

Stevia Corp. is the current name of the issuer. The company was originally incorporated under the name Interpro Management Corp. On February 23, 2011, the company changed its name to Stevia Corp and the company has operated under the name Stevia Corp. continuously since February 23, 2011.

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):

Nevada - active

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:

72 Adelhaide Lane
East Islip, NY 11730

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

☐ *X Check if principal executive office and principal place of business are the same address:*

Same as principal executive office address

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

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Securities Transfer Corporation
Phone: (469) 633-0101

(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.

Email: dobbins@stcttransfer
Address: 2901 Dallas Parkway, Suite 380
Plano, Texas 75093

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

| | | |
|--|-------------|---------------------------|
| Trading symbol: | STEV | |
| Exact title and class of securities outstanding: | common | |
| CUSIP: | 460631104 | |
| Par or stated value: | | |
| Par or stated value: | \$0.001 | |
| Total shares authorized: | 750,000,000 | as of date: June 30, 2023 |
| Total shares outstanding: | 562,422,520 | as of date: June 30, 2023 |
| Number of shares in the Public Float | 45,066,756 | as of date: June 30, 2023 |
| Total number of shareholders of record: | 32 | as of date: June 30, 2023 |

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

| | | |
|--|-------|-------------------|
| Trading symbol: | _____ | |
| Exact title and class of securities outstanding: | _____ | |
| CUSIP: | _____ | |
| Par or stated value: | _____ | |
| Total shares authorized: | _____ | as of date: _____ |
| Total shares outstanding: | _____ | as of date: _____ |
| Total number of shareholders of record: | _____ | as of date: _____ |

| | | |
|--|-------|-------------------|
| Trading symbol: | _____ | |
| Exact title and class of securities outstanding: | _____ | |
| CUSIP: | _____ | |
| Par or stated value: | _____ | |
| Total shares authorized: | _____ | as of date: _____ |
| Total shares outstanding: | _____ | as of date: _____ |
| Total number of shareholders of record: | _____ | as of date: _____ |

Other classes of authorized or outstanding equity securities:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

| | |
|--|-------|
| Exact title and class of the security: | _____ |
| CUSIP (if applicable): | _____ |
| Par or stated value: | _____ |

| | | |
|---|-------|--------------------------|
| Total shares authorized: | _____ | <u>as of date:</u> _____ |
| Total shares outstanding (if applicable): | _____ | <u>as of date:</u> _____ |
| Total number of shareholders of record (if applicable): | _____ | <u>as of date:</u> _____ |
| | | |
| Exact title and class of the security: | _____ | |
| CUSIP (if applicable): | _____ | |
| Par or stated value: | _____ | |
| Total shares authorized: | _____ | <u>as of date:</u> _____ |
| Total shares outstanding (if applicable): | _____ | <u>as of date:</u> _____ |
| Total number of shareholders of record (if applicable): | _____ | <u>as of date:</u> _____ |

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

For common equity, describe any dividend, voting and preemption rights.

Each common share has one vote, there are no dividends or preemption rights

For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

The Company does not have any preferred stock

Describe any other material rights of common or preferred stockholders.

N/A

Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

N/A

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any 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.

Changes to the Number of Outstanding Shares

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: ☐ Yes: ☐ (If yes, you must complete the table below)

| Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>3/31/2021</u> Common: 520,922,520 Preferred: -0- | | | *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. *You must disclose the control person(s) for any entities listed. | 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. |
| 9/25/2021 | New issuance | 1,000,000 | Common | \$0.003 | No | George Blankenbaker | Debt reduction | Restricted | 3 (a) (9) |
| 8/6/2021 | New Issuance | 1,500,000 | Common | \$0.003 | No | Greenwood Foods International- Ms. Joyce Mok Chiu Fui has voting control | Debt reduction | Restricted | 3 (a) (9) |
| 7/19/2021 | New Issuance | 37,500,000 | Common | \$0.003 | No | Anson Investments Master Fund- Amin Nathoo has voting control | Debt reduction | Restricted | 3 (a) (9) |
| 7/26/2021 | New Issuance | 2,500,000 | Common | \$0.003 | No | Scott Snively | Debt reduction | Restricted | 3 (a) (9) |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Shares Outstanding on Date of This Report: <u>Ending Balance</u> <u>Ending Balance:</u> Date <u>6/30/2023</u> Common: 562,422,520 Preferred: -0- | | | | | | | | | |

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2022, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2020 through September 30, 2022 pursuant to the tabular format above.

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

The following shares are in transit. 3,333,333 shares to Arthur Byrd. 1,000,000 shares to Scott Snively. 14,583,333 shares to Main G. Consulting

Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

No: ☐ Yes: ☐ (If yes, you must complete the table below)

| 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. *You must disclose the control person(s) for any entities listed. | Reason for Issuance (e.g. Loan, Services, etc.) |
|-----------------------|--------------------------|-----------------------------------|-----------------------|---------------|--|--|---|
| 3-15-2013 | \$220,438 | \$439,740 | \$258,981 | 9-30-2013 | Convertible at 25 cents | Vantage Associates S.A. (Anthony Michael Killamey has voting control) ** | Loan |
| 2-7-2014 | \$80,000 | \$127,324 | \$58,524 | 2-6-2015 | Convertible at 5 cents | Jean Foster | Loan |
| 6-17-2022 | \$10,000 | \$10,000 | \$1,100 | 8-17-2022 | Promissory note | Main G Consulting LLC. (Matthew Grueder has voting control) | Working capital loan |
| 10-24-2022 | \$6,500 | \$6,500 | \$255 | 1-24-2023 | Promissory note | Main G Consulting LLC. (Matthew Grueder has voting control) | Working capital loan |

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

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. (Please ensure that these descriptions are updated on the Company's Profile on www.otcmarket.com).

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

Stevia Corp. is an international farm management company and healthcare company focused on the commercial development of products that support a healthy lifestyle, including stevia, hemp and its compounds, herbal extracts and dietary supplements. The company primarily contracts with third party growers and co-packers to create nutraceutical products, herbal extracts, stevia products and legal hemp products.

List any subsidiaries, parent company, or affiliated companies.

Real Hemp

Describe the issuers' principal products or services.

Stevia Corp. contracts with third party growers to grow stevia for the food and beverage industries. Since 2015, much of the company's focus has been in the hemp industry to create, market and sell legal hemp

products in the United States. Recently, the company announced that it will also begin focusing on the development, marketing and sale of dietary supplements and nutraceutical products.

5) 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.

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers securities, 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.**

Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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.

| Names of All Officers, Directors and Control Persons | 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 | Names of control person(s) if a corporate entity |
|--|---|---|------------------------|------------------|---|---|
| Jerry Smartt MD | Director | 8419 Mesic Court Indianapolis, IN 46278 I | 1,500,000 | Common | .26% | _____ |
| Kenneth Maciora | Director, President, Secretary and Treasurer | East Islip, New York | 3,931,184 | Common | .69% | <u>As of June 1, 2021</u> <u>Mr. Maciora was</u> <u>appointed Director,</u> <u>President,</u> <u>Secretary, Treasurer</u> |

| | | | | | | |
|----------------------------------|--------------------------------|---|------------|--------|-------------|---|
| Anson Investments Master Fund LP | Former Lender | 155 University Ave Toronto, ON M5H 3B7 | 37,500,000 | Common | 6.5% | <u>Shares were issued to Anson as a result of a debt settlement including principal</u> |
| George Blankenbaker | Former Chairman, Former CEO | 1425 W.151 st St Westfield, IN 46074 | 12,000,000 | Common | <u>2.1%</u> | As of June 1, 2021, Chairman and CEO George Blankenbaker effectively resigned as Chairman and CEO of Stevia Corp. Mr. Blankenbaker also indirectly controls 36,744,682 shares through Blankenbaker Ventures Pte. Ltd. |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |

7) Legal/Disciplinary History

Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

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

Yes, On or about March 31, 2021, in United States v. George Blankenbaker, (Case No. 1-21-cr-102-SEB-TAB (S.D. Indiana), George Blankenbaker, our former Chairman and Chief Executive Officer, pled guilty to a felony criminal information. On or about August 2, 2021, George Blankenbaker was convicted in (Case No. 1-21-cr-102-SEB-TAB (S.D. Indiana) of 3 counts of wire fraud and 3 counts of money laundering.

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;

Yes. On or about August 2, 2021, George Blankenbaker was adjudged in (Case No. 1-21-cr-102-SEB-TAB (S.D. Indiana) and was convicted of 3 counts of wire fraud and 3 counts of money laundering. Mr. Blankenbaker agreed that until five years after sentencing, he shall not sell, transfer, borrow against, make withdrawals from, or commit waste against, or otherwise impair the value of any property item, including any real property, any financial instruments, any investment instruments, and any personal property items, in which he has an ownership interest, including any property items held in a nominee name or otherwise secreted, that the Defendant reasonably believes might have a current value of \$1,000 or more, without approval of the U.S. Attorney or the Court. When Mr. Blankenbaker is eligible for supervised release, he shall not incur new credit charges or open lines of credit without approval of the probation officer.

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

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

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Matthew McMurdo
Firm: McMurdo Law Group
Address 1: 1185 Avenue of the Americas 3rd Floor
Address 2: New York, NY 10036
Phone: (917) 318-2865
Email: matt@nannaronelaw.com

Accountant or Auditor

Name: David Natan
Firm: Natan and Associates
Address 1: 6720 NW 74th Court
Address 2: Parkland, Florida 33067
Phone: (786)412-6085
Email: dn474747@aol.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

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), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Financial Statements

The following financial statements were prepared in accordance with:

☐ IFRS
☒ U.S. GAAP

The following financial statements were prepared by (name of individual)²:

Name: David Natan
Title: Outsourced CFO Consultant
Relationship to Issuer: None
Describe the qualifications of the person or persons who prepared the financial statements: _____

Provide the following financial statements 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.

Audit letter, if audited;
Balance Sheet;
Statement of Income;
Statement of Cash Flows;
Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)

² The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

Financial Notes

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, Kenneth Maciora certify that:

I have reviewed this Quarterly Disclosure Statement for Stevia Corp;

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

Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

August 15, 2023

/S/ Kenneth Maciora

Kenneth Maciora

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

Principal Financial Officer:

I, Kenneth Maciora certify that:

I have reviewed this Quarterly Disclosure Statement for Stevia Corp;

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

Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

August 15, 2023

/S/ Kenneth Maciora

Kenneth Maciora

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

STEVIA CORP.
UNADITED FINANCIAL STATEMENTS
FOR THE THREE MONTHS
ENDED JUNE 30, 2023 AND JUNE 30, 2022

Stevia Corp.
Consolidated Balance Sheets
(unaudited)

| | June 30, 2023 | March 31, 2023 |
|--|--------------------------|---------------------------|
| Assets | | |
| Cash | \$ 5,899 | \$ 6,075 |
| Total assets | <u>\$ 5,899</u> | <u>\$ 6,075</u> |
| Liabilities and Stockholders' Deficit | | |
| Current Liabilities | | |
| Accounts payable | \$ 94,555 | \$ 94,555 |
| Credit card payable | 20,154 | 20,154 |
| Accrued expenses | 19,350 | 19,350 |
| Accrued interest | 326,643 | 318,989 |
| Related party notes payable | 11,700 | 13,200 |
| Notes payable | 18,600 | 16,500 |
| Convertible notes payable - net of discount | 300,438 | 300,438 |
| Total current liabilities | <u>791,441</u> | <u>783,186</u> |
| Non-current liabilities | | |
| Derivative warrant liabilities | <u>1,656,765</u> | <u>1,656,765</u> |
| Total non-current liabilities | <u>1,656,765</u> | <u>1,656,765</u> |
| Total liabilities | <u>2,448,206</u> | <u>2,439,951</u> |
| Commitments and contingencies | - | - |
| Stockholders' Deficit | | |

| | | |
|--|---------------------|---------------------|
| Common stock par value \$0.001: 750,000,000 shares authorized 581,339,186 issued and 581,339,116 shares outstanding as of June 30, 2023 and March 31, 2023, respectively | 581,339 | 581,339 |
| Additional paid in capital | 9,062,676 | 9,062,676 |
| Accumulated deficit | <u>(12,086,321)</u> | <u>(12,077,891)</u> |
| Total stockholders' deficit | <u>(2,442,306)</u> | <u>(2,433,876)</u> |
| Total liabilities and stockholders' deficit | <u>\$ 5,899</u> | <u>\$ 6,075</u> |

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

Stevia Corp.
Consolidated Statements of Operations
(unaudited)

| | Three Months Ended June 30, 2023 | Three Months Ended June 30, 2022 |
|---|---|---|
| Revenue | <u>\$ -</u> | <u>\$ -</u> |
| Operating expenses | | |
| Total operating expenses | <u>775</u> | <u>16,356</u> |
| Loss from operations | (775) | (16,356) |
| Other income (expenses) | | |
| Interest expense | <u>(7,655)</u> | <u>(7,161)</u> |
| Net (Loss) Income | <u><u>\$ (8,430)</u></u> | <u><u>\$ (23,516)</u></u> |
| Earnings (loss) per share | | |
| Basic and diluted | <u><u>\$ (0.00)</u></u> | <u><u>\$ (0.00)</u></u> |
| Weighted average number of ordinary shares | | |
| Basic and diluted | <u>581,339,186</u> | <u>578,005,853</u> |

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

Stevia Corp.
Consolidated Statements of Changes in Shareholders' Deficit
For the three months ended June 30, 2023 and 2022
(unaudited)

| | Common Stock | | Additional paid in capital | Accumulated Deficit | Stockholders' Deficit |
|-------------------------|---------------------|-------------------|---|--------------------------------|----------------------------------|
| | Shares | Amount | | | |
| Balance, March 31, 2022 | <u>578,005,853</u> | <u>\$ -</u> | <u>\$ 9,046,009</u> | <u>\$ (11,996,631)</u> | <u>\$ 4,618,748</u> |
| Net loss | | | | (23,516) | (23,516) |
| Balance, June 30, 2022 | <u>635,089,186</u> | <u>\$ -</u> | <u>\$ 9,535,011</u> | <u>\$ (12,020,147)</u> | <u>\$ 4,595,232</u> |
| | Common Stock | | Additional paid in capital | Accumulated Deficit | Stockholders' Deficit |
| | Shares | Amount | | | |
| Balance, March 31, 2023 | <u>581,339,186</u> | <u>\$ 581,339</u> | <u>\$ 9,062,676</u> | <u>\$ (12,077,891)</u> | <u>\$ (2,433,876)</u> |
| Net loss | | | | (8,430) | (8,430) |
| Balance, June 30, 2023 | <u>584,672,519</u> | <u>\$ 581,339</u> | <u>\$ 9,062,676</u> | <u>\$ (12,086,321)</u> | <u>\$ (2,422,306)</u> |

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

Stevia Corp.
Consolidated Statements of Cash Flows
(unaudited)

| | Three months Ended June 30, 2023 | Three months Ended June 30, 2022 |
|---|---|---|
| Cash Flows From Operating Activities | | |
| Net income (loss) | \$ (8,430) | \$ (23,516) |
| Adjustments to reconcile net income to net cash provided by operating activities: | | |
| Changes in operating assets and liabilities: | | |
| Accrued liabilities | <u>7,655</u> | <u>7,162</u> |
| Net cash (used in) operating activities | <u>(775)</u> | <u>(16,355)</u> |
| Cash Flows From Financing Activities | | |
| Notes payable | 2,100 | - |
| Related party loans (payments) | <u>(1,500)</u> | <u>11,500</u> |
| Net cash provided by financing activities | 600 | 11,500 |
| Net change in cash | (175) | (4,855) |
| Cash, beginning of year | <u>6,075</u> | <u>7,707</u> |
| Cash, end of year | <u><u>\$ 5,899</u></u> | <u><u>\$ 2,852</u></u> |

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

Stevia Corp.
Notes to the Consolidated Financial Statements
June 30, 2023 and June 30, 2022
(Unaudited)

Note 1 – Organization and Operations

Stevia Corp. (Formerly Interpro Management Corp.)

Interpro Management Corp (“Interpro”) was incorporated under the laws of the State of Nevada on May 21, 2007. Interpro focused on developing and offering web based software that was designed to be an online project management tool used to enhance an organization’s efficiency through planning and monitoring the daily operations of a business.

On March 4, 2011, Interpro amended its Articles of Incorporation, and changed its name to Stevia Corp. (“Stevia” or the “Company”) to reflect its intended acquisition of Stevia Ventures International Ltd.

The Company discontinued its web-based software business upon the acquisition of Stevia Ventures International Ltd. on June 23, 2011.

Stevia Ventures International Ltd.

Stevia Ventures International Ltd. (“Ventures”) was incorporated on April 11, 2011 under the laws of the Territory of the British Virgin Islands (“BVI”). Ventures owns certain rights relating to stevia production, including certain assignable exclusive purchase contracts and an assignable supply agreement related to stevia .

Acquisition of Stevia Ventures International Ltd. Recognized as a Reverse Acquisition

On June 23, 2011 (the “Closing Date”), the Company closed a voluntary share exchange transaction with Ventures pursuant to a Share Exchange Agreement (the “Share Exchange Agreement”) by and among the Company, Ventures and George Blankenbaker, the stockholder of Ventures (the “Ventures Stockholder”).

Immediately prior to the consummation of the Share Exchange Agreement on June 23, 2011, the Company had 79,800,000 common shares issued and outstanding. Simultaneously with the closing of the Share Exchange Agreement, on the Closing Date, Mohanad Shurrah, a shareholder and, as of the Closing Date, the Company’s former Director, President, Treasurer and Secretary, surrendered 33,000,000 shares of the Company's common stock to the Company for cancellation.

As a result of the Share Exchange Agreement, the Company issued 12,000,000 common shares for the acquisition of 100% of the issued and outstanding shares of Ventures. Of the 12,000,000 common shares issued 6,000,000 shares were being held in escrow pending the achievement by the Company of certain post-Closing business milestones (the “Milestones”), pursuant to the terms of the Make Good Escrow

Agreement, between the Company, Greenberg Traurig, LLP, as escrow agent and the Ventures' Stockholder (the "Escrow Agreement"). Even though the shares issued only represented approximately 20.4% of the issued and outstanding common stock, immediately after the consummation of the Share Exchange Agreement, the stockholder of Ventures completely took over and controlled the board of directors and management of the Company upon acquisition.

As a result of the change in control to the then Ventures Stockholder, for financial statement reporting purposes, the merger between the Company and Ventures has been treated as a reverse acquisition with Ventures deemed the accounting acquirer and the Company deemed the accounting acquiree under the acquisition method of accounting in accordance with section 805-10-55 of the FASB Accounting Standards Codification. The reverse acquisition is deemed a capital transaction and the net assets of Ventures (the accounting acquirer) are carried forward to the Company (the legal acquirer and the reporting entity) at their carrying value before the acquisition. The acquisition process utilizes the capital structure of the Company and the assets and liabilities of Ventures which are recorded at their historical cost. The equity of the Company is the historical equity of Ventures retroactively restated to reflect the number of shares issued by the Company in the transaction.

Formation of Stevia Asia Limited

On March 19, 2012, the Company formed Stevia Asia Limited ("Stevia Asia") under the laws of the Hong Kong Special Administrative Region ("HK SAR") of the People's Republic of China ("PRC"), as a wholly-owned subsidiary.

Formation of Stevia Technew Limited (Formerly Hero Tact Limited)/Cooperative Agreement

On April 28, 2012, Stevia Asia formed Hero Tact Limited, as a wholly-owned subsidiary, under the laws of HK SAR, which subsequently changed its name to Stevia Technew Limited ("Stevia Technew"). Stevia Technew intends to facilitate a joint venture relationship with the Company's technology partner, Guangzhou Health China Technology Development Company Limited, operating under the trade name Tech-New Bio-Technology and Guangzhou's affiliates Technew Technology Limited. Prior to July 5, 2012, the date of entry into the Cooperative Agreement, Stevia Technew was inactive and had no assets or liabilities.

On July 5, 2012, Stevia Asia entered into a Cooperative Agreement (the "Cooperative Agreement") with Technew Technology Limited ("Technew"), a company incorporated under the companies ordinance of Hong Kong and an associate of Guangzhou Health China Technology Development Company Limited, and Zhang Jia, a Chinese citizen (together with Technew, the "Partners") pursuant to which Stevia Asia and Partners have agreed to make Stevia Technew, a joint venture, of which Stevia Asia legally and beneficially owns 70% of the issued shares and Technew legally and beneficially owns 30% of the issued shares. The Partners will be responsible for managing Stevia Technew and Stevia Asia has agreed to contribute \$200,000 per month, up to a total of \$2,000,000 in financing, subject to the performance of Stevia Technew and Stevia Asia's financial capabilities. On March 1, 2013, the partners agreed to terminate the Cooperative Agreement specific to the investment in an agricultural project and no further obligation by either party related to the payment of \$200,000.

The Cooperative Agreement shall automatically terminate upon either Stevia Asia or Technew ceasing to be a shareholder in Stevia Technew, or may be terminated by either Stevia Asia or Technew upon a material breach by the other party which is not cured within 30 days of notice of such breach.

Formation of SC Brands Pte Ltd

On October 1, 2013, the Company formed SC Brands Pte Ltd (“SC Brands”) under the laws of Singapore, with the Company owning 70% of the shares and 30% owned by a Singapore strategic partner that will provide the working capital funds via fixed convertible notes to the Company. On July 16, 2014, the partner transferred all the 30% ownership to the Company without any financial compensation and SC Brands became a wholly owned subsidiary of the Company. Prior to July 16, 2014, the date of transfer SC Brands was inactive.

Formation of SC Royal Andaman Services Co., Ltd.

On August 15, 2014, SC Brands Pte Ltd formed SC Royal Andaman Services Co., Ltd ("SC Royal"), under the laws of Myanmar, with the Company owning 70% of the shares and 30% owned by a Myanmar citizen.

As of December 31, 2014, SC Royal was inactive.

Formation of Real Hemp, LLC

On February 24, 2014, the Company formed Real Hemp, LLC (“Real Hemp”), a limited liability company under the laws of State of Indiana, as a wholly-owned subsidiary.

Note 2 – Significant and Critical Accounting Policies and Practices

The Management of the Company is responsible for the selection and use of appropriate accounting policies and the appropriateness of accounting policies and their application. Critical accounting policies and practices are those that are both most important to the portrayal of the Company’s financial condition and results and require management’s most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The Company’s significant and critical accounting policies and practices are disclosed below as required by generally accepted accounting principles.

Basis of Presentation – Unaudited Interim Financial Information

The unaudited interim consolidated financial statements and related notes have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) for interim financial information, and with the rules and regulations of the United States Securities and Exchange Commission (“SEC”) to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. The unaudited interim consolidated financial statements furnished reflect all adjustments (consisting of normal recurring accruals) which are, in the opinion of management, necessary to a fair statement of the results for the interim periods presented. Interim results are not necessarily indicative of the results for the full fiscal year.

Fiscal Year End

The Company elected March 31st as its fiscal year end date upon its formation.

Use of Estimates and Assumptions and Critical Accounting Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date(s) of the financial statements and the reported amounts of revenues and expenses during the reporting period(s).

These significant accounting estimates or assumptions bear the risk of change due to the fact that there are uncertainties attached to these estimates or assumptions, and certain estimates or assumptions are difficult to measure or value.

Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable in relation to the financial statements taken as a whole under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources.

Management regularly evaluates the key factors and assumptions used to develop the estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such evaluations, if deemed appropriate, those estimates are adjusted accordingly.

Actual results could differ from those estimates.

Principles of Consolidation

The Company applies the guidance of Topic 810 “*Consolidation*” of the FASB Accounting Standards Codification to determine whether and how to consolidate another entity. Pursuant to ASC Paragraph 810-10-15-10 all majority-owned subsidiaries—all entities in which a parent has a controlling financial interest—shall be consolidated except (1) when control does not rest with the parent, the majority owner; (2) if the parent is a broker-dealer within the scope of Topic 940 and control is likely to be temporary; (3) consolidation by an investment company within the scope of Topic 946 of a non-investment-company investee. Pursuant to ASC Paragraph 810-10-15-8 the usual condition for a controlling financial interest is ownership of a majority voting interest, and, therefore, as a general rule ownership by one reporting entity, directly or indirectly, of more than 50 percent of the outstanding voting shares of another entity is a condition pointing toward consolidation. The power to control may also exist with a lesser percentage of ownership, for example, by contract, lease, agreement with other stockholders, or by court decree. The Company consolidates all less-than-majority-owned subsidiaries, if any, in which the parent’s power to control exists.

The Company's consolidated subsidiaries and/or entities are as follows:

| <u>Name of consolidated subsidiary or entity</u> | <u>State or other jurisdiction of incorporation or organization</u> | <u>Date of incorporation or formation (date of acquisition, if applicable)</u> | <u>Attributable interest</u> |
|--|---|--|------------------------------|
| Real Hemp, LLC | State of Indiana | February 24, 2014 | 100% |

The consolidated financial statements include all accounts of the Company and the consolidated subsidiaries and/or entities as of reporting period ending date(s) and for the reporting period(s) then ended.

All inter-company balances and transactions have been eliminated.

Reclassification

Certain amounts in the prior period financial statements have been reclassified to conform to the current period

Trademarks and Domain Names

Trademarks and domain names are considered indefinite lived assets and are not amortized

Stevia.co is owned by Stevia Corp. It is owned interrupted by Stevia Corp. since July 20, 2010. Up and through April 2020, Stevia.co was an operating website with traffic of thousands of visitors per month. The current Google Page Rank according to CheckPageRank.net for Stevia.co is 3/10 according to the site. The trusted online tool's analysis of stevia.co also records 67 other websites referencing the domain stevia.co Small SEO Tools (<http://smallseotools.com>) has the domain ranked at 2 out of 10. Google Page Rank is the trusted de facto way of determining a sites importance on the Internet.

Steviacorp.com is owned by Stevia Corp. It is owned interrupted by Stevia Corp. since September 6, 2014. Up and through October 2020, Steviacorp.com was an operating website. Due to the pandemic's caused cash flow problems, Stevia Corp. decided to suspend the hosting account for Steviacorp.com. The current Google Page Rank according to CheckPageRank.net for Stevia.co is 1/10 according to the site. The trusted online tool's analysis of stevia.co also records 10 other websites referencing the domain stevia.co Small SEO Tools (<http://smallseotools.com>) has the domain ranked at 1 out of 10. Google Page Rank is the trusted de facto way of determining a sites importance on the Internet.

Realhemp.com is owned by Stevia Corp. It is maintained by Stevia Corp.'s wholly owned subsidiary Real Hemp LLC. Real Hemp LLC was formed in the state of Indiana. Real Hemp LLC was formed on February 24, 2014 and has remained an LLC in good standing with the State of Indiana since that time. Real Hemp LLC was formed to maintain the assets of Stevia Corp. Those assets include realhemp.com and the trademark Real Hemp.

Note 3 – Going Concern

The Company's consolidated financial statements have been prepared assuming that it will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the consolidated financial statements, the Company had an accumulated deficit of \$12,086,321 as of June 30, 2023 and net cash used in operating activities of \$775 for the reporting period then ended. Additionally as of June 30, 2023 the Company had \$5,899 in cash on hand and negative working capital of \$769,009. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company is attempting to generate sufficient revenue; however, the Company's cash position may not be sufficient to support its daily operations. While the Company believes in the viability of its strategy to generate sufficient revenue and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon its ability to further implement its business plan and generate sufficient revenue and its ability to raise additional funds.

The consolidated financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 4 – Accounts payable and Accrued Expenses

As of June 30, 2023 and March 31 2023, the Company had accounts payable and accrued expenses of \$460,703 and \$453,048 respectively. The change during the three months ended June 30, 2023 is attributable to an increase in accrued interest of \$7,655.

Note 5 - Convertible Notes Payable

As of June 30, 2023 and March 31, 2023, the Company had \$300,438 and \$300,438 in convertible notes outstanding.

For the year ended March 31, 2022, the Company had convertible notes payable and accrued interest in the amount of \$589,499 compared to \$3,989,676 in the prior fiscal year ended March 31, 2021. During the three months ended June 30, 2021, the Company negotiated the reduction of \$1,500,000 in convertible note principal along with \$2,041,045 in accrued interest through the issuance of 41,500,000 of its common shares. As a result, the Company recognized “other income” from the extinguishment of debt of \$3,499,545.

Note 6. Related Party Notes Payable

As of June 30, 2023 the Company had a \$1,700 interest-free demand note payable to its chief executive officer. Additionally, the Company had a 14% Promissory Note due to one its shareholders for \$10,000.

Note 7. Equity

The Company has 750,000,000 shares of \$0.001 par value, common stock, authorized. As of June 30, 2023 and March 31, 2023, the Company had 581,339,186 shares outstanding.

