

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

## **CGrowth Capital Inc.**

4300 Biscayne Blvd, Suite 203

Miami, FL 33137

305-390-1880

<http://www.CGrowthCapital.com> [info@cgrowthcapital.com](mailto:info@cgrowthcapital.com)

SIC Code: 1000

## **Quarterly Report**

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

### **Outstanding Shares**

The number of shares outstanding of our Common Stock was:

524,817,518 as of September 30, 2023

523,817,518 as of June 30, 2023

519,817,518 as of March 31, 2023

493,602,895 as of December 31, 2022

### **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 Control<sup>1</sup> of the company has occurred over this reporting period:

Yes: ☐

No: ☒

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

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

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

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

CGrowth Capital, Inc. (effective February 2010); Formerly Anchor Pacific Underwriters, Inc

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):

October 30, 1986; Delaware; 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:

Acquired Savage Barbell Apparel LLC

Established CGRA Mining Inc. June 01, 2023

Established CGRA Sports Inc. June 01, 2023

CGRA Mining Inc. entered into an Irrevocable purchase Agreement in May 2023 for 51% of Subterra Holdings Inc.

The value of mining licenses/rights have not been considered in this quarter's disclosure and will be done in Q4 2023.

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

4300 Biscayne Blvd, Suite 203

Miami, FL 33137

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

☒ *Check 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?

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

\_\_\_\_\_

**2) Security Information**

**Transfer Agent**

Name: Pacific Stock Transfer Company

Phone: 702-361-3033

Email: www.PacificStockTransfer.com

Address: 6725 Via Austi Parkway Ste 300, Las Vegas, NV 89119

**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:	<u>CGRA</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>15722A102</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>2,000,000,000</u>	as of date: <u>09/30/2023</u>
Total shares outstanding:	<u>524,817,518</u>	as of date: <u>09/30/2023</u>
Total number of shareholders of record:	<u>894</u>	as of date: <u>09/30/2023</u>

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

**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:	<u>Preferred Stock B</u>	
CUSIP (if applicable):	<u>NA</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>51</u>	as of date: <u>09/30/2023</u>
Total shares outstanding (if applicable):	<u>51</u>	as of date: <u>09/30/2023</u>
Total number of shareholders of record (if applicable):	<u>1</u>	as of date: <u>09/30/2023</u>

Exact title and class of the security:	<u>Preferred Stock D</u>	
CUSIP (if applicable):	<u>NA</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>1,000,000</u>	as of date: <u>09/30/2023</u>
Total shares outstanding (if applicable):	<u>300,500</u>	as of date: <u>09/30/2023</u>
Total number of shareholders of record (if applicable):	<u>8</u>	as of date: <u>09/30/2023</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:*

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

One vote for each common share held.

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

Preferred B - No Dividend. No conversion rights unless the company up lists to a National Exchange or sale of all or substantially all of the corporation's assets of an acquisition. Each one (1) share of the Series B Preferred Stock shall have voting rights equal to (x) 0.019607 multiplied by the total issued and outstanding Common Stock and Preferred Stock eligible to vote at the time of the respective vote (the "Numerator"), divided by (y) 0.49, minus (z) the Numerator. For the avoidance of doubt, the Preferred B represents 51% of the voting power of the outstanding common and preferred capital stock on a fully diluted, as converted basis.

Preferred D - No Dividend. No Voting Rights. Converts to 500 Common Shares for every 1 preferred Class D share.

3. **Describe any other material rights of common or preferred stockholders.**

There are no other rights than in the designations.

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

No changes to the rights of holders of securities

### 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.

#### **A. 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:			*Right-click the rows below and select “Insert” to add rows as needed.						
Opening Balance									
Date 12/31/2020      Common: <u>451,973,019</u>									
Preferred: <u>595,072</u>									
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.
<u>03/10/2021</u>	<u>New Issue</u>	<u>15,479,876</u>	<u>Common</u>	<u>\$.0038</u>	<u>Yes</u>	<u>Robert Klotz</u>	<u>Debt</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>05/13/2021</u>	<u>New Issue</u>	<u>23,650,000</u>	<u>Common</u>	<u>\$.0021</u>	<u>Yes</u>	<u>Robert Klotz</u>	<u>Debt</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>12/04/2021</u>	<u>Shares returned to Treasury</u>	<u>-40,000,000</u>	<u>Common</u>	<u>\$.001</u>	<u>N/A</u>	<u>Keystone Financial Management</u>	<u>Return Shares to Treasury</u>	<u>Restricted</u>	<u>N/A</u>
						<u>/Wm Wright</u>			
<u>12/04/2021</u>	<u>New Issue</u>	<u>800,000</u>	<u>Preferred</u>	<u>\$.001</u>	<u>No</u>	<u>Keystone Financial Management</u>	<u>Receive for Return of Common</u>	<u>Restricted</u>	<u>Rule 144</u>
						<u>/Wm Wright</u>			
<u>12/15/2021</u>	<u>New Issue</u>	<u>20,000,000</u>	<u>Common</u>	<u>\$.0025</u>	<u>Yes</u>	<u>Robert Klotz</u>	<u>Debt</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>05/01/2022</u>	<u>New Issue</u>	<u>20,000,000</u>	<u>Common</u>	<u>\$.0025</u>	<u>Yes</u>	<u>Robert Klotz</u>	<u>Debt</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>02/07/2022</u>	<u>Shares returned to Treasury</u>	<u>-20,000,000</u>	<u>Common</u>	<u>\$.001</u>	<u>N/A</u>	<u>Keystone Financial Management/Wm Wright</u>	<u>Return Shares to Treasury</u>	<u>Restricted</u>	<u>NA</u>
<u>02/07/2022</u>	<u>New Issue</u>	<u>400,000</u>	<u>Preferred</u>	<u>\$.001</u>	<u>No</u>	<u>Keystone Financial Management/Wm Wright</u>	<u>Received for Return of Common</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>02/08/2022</u>	<u>New Issue</u>	<u>20,000,000</u>	<u>Common</u>	<u>\$.0025</u>	<u>Yes</u>	<u>Robert Klotz</u>	<u>Debt</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>09/30/2022</u>	<u>Cancelled</u>	<u>-1,200,000</u>	<u>Preferred</u>	<u>\$.001</u>	<u>N/A</u>	<u>Keystone Financial Management</u>	<u>Exchanged for Aged Receivables</u>	<u>Restricted</u>	<u>N/A</u>
						<u>/Wm Wright</u>			
<u>10/15/2022</u>	<u>Cancelled</u>	<u>-8,000</u>	<u>Preferred</u>	<u>\$.001</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>Restricted</u>	<u>N/A</u>
<u>10/15/2022</u>	<u>Cancelled</u>	<u>-587,072</u>	<u>Preferred</u>	<u>\$.001</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>Restricted</u>	<u>N/A</u>
<u>10/27/2022</u>	<u>New Issue</u>	<u>2,500,000</u>	<u>Common</u>	<u>\$.001</u>	<u>N/A</u>	<u>SCI INC/William Burton</u>	<u>Exchanged for Aged Receivables</u>	<u>Restricted</u>	<u>N/A</u>

<u>11/30/2022</u>	<u>New Issue</u>	<u>51</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Keystone Financial Management /Wm Wright</u>	<u>Consultation</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/12/2022</u>	<u>New Issue</u>	<u>27,500</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Nicolas Link</u>	<u>Consultation</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/12/2022</u>	<u>New Issue</u>	<u>22,500</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Carsten Kjemis Falk</u>	<u>Consultation</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/12/2022</u>	<u>New Issue</u>	<u>22,500</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>John Paul Blackwell</u>	<u>Consultation</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/12/2022</u>	<u>New Issue</u>	<u>11,500</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Krishnan Krishna Moorthy</u>	<u>Consultation</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/12/2022</u>	<u>New Issue</u>	<u>11,500</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Daniel Link</u>	<u>Consultation</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/12/2022</u>	<u>New Issue</u>	<u>5000</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Louise Bennett</u>	<u>Consultation</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/20/2022</u>	<u>New Issue</u>	<u>170,000</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Cicero Transact Group Inc /Michael Woloshin</u>	<u>Purchase</u>	<u>Restricted</u>	<u>N/A</u>
<u>12/20/2022</u>	<u>New Issue</u>	<u>30,000</u>	<u>Preferred</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Warren Epstein</u>	<u>Purchase</u>	<u>Restricted</u>	<u>N/A</u>
<u>01/23/2023</u>	<u>New Issue</u>	<u>10,000,000</u>	<u>Common</u>	<u>\$ .005</u>	<u>N/A</u>	<u>Enza International Ltd Ashlee Naude</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>N/A</u>
<u>03/08/2023</u>	<u>New Issue</u>	<u>16,214,623</u>	<u>Common</u>	<u>\$ .001</u>	<u>N/A</u>	<u>David Gallagher</u>	<u>Acquisition</u>	<u>Restricted</u>	<u>N/A</u>
<u>06/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Mehrtash Azami</u>	<u>Consultation</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>06/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Roland Paul Smith</u>	<u>Consultation</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>06/22/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Ronald M Myronuik</u>	<u>Consultation</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>06/26/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Khabele Macfarlane Moleli</u>	<u>Consultation</u>	<u>Restricted</u>	<u>Rule 144</u>
<u>07/12/2023</u>	<u>New Issue</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$ .001</u>	<u>N/A</u>	<u>Stephen Rex Donald</u>	<u>Consultation</u>	<u>Restricted</u>	<u>Rule 144</u>
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>09/30/2023</u>	Common: <u>524,817,518</u>								
Preferred: <u>300,551</u>									

**Example:** A company with a fiscal year end of December 31<sup>st</sup>, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2021 through December 31, 2022 pursuant to the tabular format above.

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

## B. 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.)
<u>12/31/2019</u>	<u>479,770</u>	<u>688,360</u>	<u>N/A</u>	<u>12/30/2020</u>	<u>Mutually agreeable terms between the parties</u>	<u>Platinum Pyramid Ltd/Bentley Jarrard Thwaite</u>	<u>Services and Loan advances</u>
<u>07/06/2023</u>	<u>60,000</u>	<u>60,000</u>	<u>982</u>	<u>07/05/2025</u>	<u>24 Month Repayable Note, convertible into shares of common stock at fixed rate of \$0.10</u>	<u>Enza International Ltd. /Ashlee Naude</u>	<u>Loan</u>
_____	_____	_____	_____	_____	_____	_____	_____

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.otcm Markets.com](http://www.otcm Markets.com)).

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

A mergers and acquisition company acquiring alternate and undervalued assets.

- B. List any subsidiaries, parent company, or affiliated companies.

Savage Barbell Apparel LLC– A dynamic functional fitness apparel manufacturer and distributor.

CGrowth Capital Inc. established two operating divisions - CGRA Sports Inc, and CGRA Mining Inc.

CGrowth Mining Inc. have acquired Subterra Holdings Inc. in May 2023 for 64,000,000 Restricted shares of common stock to be issued in Q4, 2023. Also agreed is an investment of \$400,000 in the next six months for initial exploration, Licensing and mining permits, and a further \$600,000 over the next 12 months.

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

CGrowth Capital Inc. operates as a global holding company for alternative and undervalued assets.

The company's primary objective is to generate returns for shareholders by identifying and acquiring high-potential opportunities, that have the capacity to generate substantial profits over the long term.

CGrowth Capital Inc. is sector and industry agnostic and is solely focused on investing in growth-oriented opportunities where our capital, expertise, and capabilities can help create significant added value for our shareholders, regardless of the investment focus.

The initial focus of the company is focused on disruptive sports technologies and building world-class products and revenue streams within the sports sector. The company aims to champion the growth of popular niche sports through a "buy and build" strategy which operates within multiple sports verticals, providing an ecosystem with improved synergies that drives rapid and scalable growth.

CGRA has also launched an innovative mining division, strategically targeting both the rapidly growing market for clean energy metals and the enduring demand for precious metals. CGrowth Capital Inc. is poised to capitalize on the unprecedented opportunities within the natural resources and mining industry.

CGrowth Capital Inc. is currently reviewing numerous additional opportunities in a diverse range of sectors and expects to announce a series of updates to this effect during the upcoming quarters and throughout the course of 2023.

In May 2023 Mitchell Smith joined CGrowth Capital Inc. as CEO. Coming from a Technology and Sports background, his insights will be instrumental in driving our company's growth and success. Mr Nicolas Link will remain as chairman.

## 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.

CGrowth Capital Inc. has a virtual office at 4300 Biscayne Blvd, Suite 203, Miami, Florida, USA. The cost per month is \$100 and is renewed annually.

Savage Barbell Apparel LLC are located at: 3162 E. La Palma Ave, Suites A and B, Anaheim, California, USA. The company currently pays \$4,200 per month for approximately 3,600 Square feet of space.

## 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 issuer's 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
<u>Redclip Holdings Inc.</u> <u>(Nicolas Link)</u>	<u>Chairman</u>	<u>Lewes, DE</u>	<u>51</u>	<u>Series B Preferred</u>	<u>100%</u>	<u>Shares are held by Redclip Holdings Inc.</u>



						<u>which is controlled by Nicolas Link</u>
<u>Mitchell Smith</u>	<u>CEO</u>	<u>Dubai, UAE</u>	<u>0</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

## 7) Legal/Disciplinary History

A. 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

## 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: The Doney Law Firm  
Address 1: 4955 S.Durango Drive  
Suite 165  
Las Vegas, NV 89113  
Phone: 702-982-5686  
Email: sean@doneylawfirm.com

#### Accountant or Auditor

Name: Mr. Krishnan Krishna Moorthy  
Firm: In House Accountant  
Address 1: 1105 Marina Plaza, Dubai Marina  
Address 2: Dubai, UAE  
Phone: +971 52 972 0337  
Email: info@cgrowthcapital.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**

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

- ☐ IFRS  
☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)<sup>2</sup>:

Name: Krishnan Krishna Moorthy  
Title: Accountant

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<sup>2</sup> 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.

Relationship to Issuer: **Accountant**

Describe the qualifications of the person or persons who prepared the financial statements: **PHD, LLB, MBA**

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.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

**CGROWTH CAPITAL, INC. AND ITS SUBSIDIARIES**

**CONSOLIDATED BALANCE SHEETS (UNAUDITED)**

	<b>September 30, 2023</b>	<b>December 31, 2022</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	357,084	281,375
Accounts receivable	925,805	372,525
Interest receivable		
Prepaid Expense	6,836	6,836
Non-depreciable current assets, net		
Loans & Advances	24,000	
Inventory Asset	429,189	415,266
<b>Total Current Assets</b>	<b>1,742,914</b>	<b>1,076,002</b>
<b>FIXED ASSETS:</b>		
Property and equipment, net	51,000	
Intellectual Property	100,000	
<b>Total Fixed Assets</b>	<b>151,000</b>	
<b>OTHER ASSETS:</b>		
Bond origination fees, net (10-year)		
Investments – Redclip Holdings Inc.	1,089,889	1,023,674
<b>TOTAL ASSETS</b>	<b>2,983,803</b>	<b>2,099,676</b>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	708,342	267,931
Assumed liabilities		
Notes payable and accrued interest		
Loans payable, current portion		
<b>Total Current Liabilities</b>	<b>708,342</b>	<b>267,931</b>
LONG TERM LIABILITIES, loan payables		
Loan Payable - Chewelah		
Bond liabilities		
Total Long-Term Liabilities: Note	539,770	529,770
<b>TOTAL LIABILITIES</b>	<b>1,248,112</b>	<b>797,701</b>
<b>STOCK HOLDER'S DEFICIT</b>		
Preferred stock, \$0.001 par value, 20,000,000 shares authorized, 300,551 and 300,551 shares issued and outstanding, respectively	301	301
Common stock, \$0.001 par value, 500,000,000 shares authorized, 524,817,518 and 493,602,895 shares issued and outstanding, respectively	524,818	493,603

Stock Payable	160,000	
Additional paid in capital	40,000	
Opening Balance Equity	12,294	12,294
Retained Earnings	998,278	795,777
<b>Total Stockholders' Equity (Deficit)</b>	<b>1,735,691</b>	<b>1,301,975</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS'EQUITY (DEFICIT)</b>	<b>2,983,803</b>	<b>2,099,676</b>

**CGROWTH CAPITAL, INC. AND ITS SUBSIDIARIES**

**CONSOLIDATED STATEMENT OF OPERATIONS (UNAUDITED)**

	Three Months Ended September 30, 2023	Three Months Ended September 30, 2022	Nine Months Ended September 30,2023	Nine Months Ended September 30,2022
<b>REVENUES:</b>				
Sales	282,799	734	780,215	8,057
Other income		50,922		152,766
<b>Total Revenues</b>	<b>282,799</b>	<b>51,656</b>	<b>780,215</b>	<b>160,823</b>
COST OF GOODS SOLD	110,292	9,905	321,513	29,715
<b>GROSS PROFIT</b>	<b>172,507</b>	<b>41,751</b>	<b>458,702</b>	<b>131,108</b>
<b>OPERATING EXPENSES:</b>				
Administrative Fees		30,000	34,004	90,000
Bank Charges	15		5,369	
Consultancy Non-Executive Expense	12,500		25,000	
Depreciation Expense		5,990		81,202
Management Fees		45,000	9,800	135,000
Professional Fees	7,795	2,267	33,662	64,596
Travel, meals, and entertainment				11
Research and Development			1,544	
Stock based Compensation	1,000		5,000	
Salaries	105,551		105,551	
Other general and administrative	2,521	4,074	27,776	17,860
<b>Total Operating Expenses</b>	<b>129,382</b>	<b>87,331</b>	<b>247,706</b>	<b>388,669</b>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>43,125</b>	<b>-45,580</b>	<b>210,996</b>	<b>-257,561</b>
<b>OTHER INCOME (EXPENSE)</b>				
Loss on issuance of shares				-150,000
Loss on disposal of asset		-807,746		-807,746
Gain on stock surrender				19,600
Interest earned		224,092		656,011
Interest expense	-982	-208,902	-8,496	-623,405
Gain on adjustment to liability		201181		201,181
Taxes & Licenses				
<b>Total Other Income (Expense)</b>	<b>-982</b>	<b>-591,375</b>	<b>-8,496</b>	<b>-704,359</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX PROVISION</b>	<b>42,143</b>	<b>-636,955</b>	<b>202,500</b>	<b>-961,920</b>
<b>CONSOLIDATED NET INCOME (LOSS)</b>	<b>42,143</b>	<b>-636,955</b>	<b>202,500</b>	<b>-961,920</b>
WEIGHTED AVERAGE SHARES OUTSTANDING	523,641,894	448,115,094	515,839,431	448,115,094
BASIC AND DILUTED INCOME (LOSS) PER SHARE	0	0	0	0

**CGROWTH CAPITAL, INC. AND ITS SUBSIDIARIES**

**CONSOLIDATED STATEMENT OF CASHFLOW (UNAUDITED)**

	<b>Nine months ended September 30, 2023</b>	<b>Nine months ended September 30, 2022</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Loss/ Profit	202,500	-961,920
Adjustment to reconcile net gain (loss) to net cash		
Non-Cash Stock Compensation Expense	-	
Premium on Investment	-	
Depreciation Expense	-	112,063
Discount on convertible Notes		
Finance cost	8,496	
Changes in Current Assets	(591,202)	-563,071
Changes in Current Liabilities	340,411	267,768
Net cash (used in) provided by operating activities	<b>(39,795)</b>	<b>-545,055</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Addition of Fixed Assets	(51,000)	
Addition of Intellectual Property	(100,000)	
Changes in Non-Long-Term Investments	(66,215)	
Net cash (used in) provided by investing activities	<b>(217,215)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Fund raised through notes		
Additional Paid-up Capital		180,000
Finance cost	(8,496)	
Stock Payable	4,000	
Issuance of Common Stock	227,215	
Issuance of Preferred Stock		400
Proceeds from Notes	60,000	
Proceeds from Borrowings	100,000	
Repayment of Note	(50,000)	358,321
Net cash (used in) provided by financing activities	<b>332,719</b>	<b>538,721</b>
Net change in cash, cash equivalents and restricted cash	75,709	-6,334
Cash, cash equivalents and restricted cash, beginning of the year	281,375	8,436
<b>Cash, cash equivalents and restricted cash, end of the year</b>	<b>357,084</b>	<b>2,102</b>

**CGROWTH CAPITAL INC.**

**CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS EQUITY**

	Common Stock	Amount	Preferred Stock	Amount	Paid-In Capital	Stock Payable	Accumulated Deficit	Total
<b>Balance December 31, 2020</b>	<b>451,973,019</b>	<b>451,973</b>	<b>595,072</b>	<b>595</b>	<b>7,336,005</b>		<b>1,867,319</b>	<b>9,655,892</b>
Common Shares Issued for debt	15,479,876	15,480			102,167			117,647
Net Gain (Loss)							-230,033	-230,033
<b>Balance March 31, 2021</b>	<b>467,452,895</b>	<b>467,453</b>	<b>595,072</b>	<b>595</b>	<b>7,438,172</b>		<b>1,637,286</b>	<b>9,543,506</b>
Common Shares Issued for debt	23,650,000	23,650			165,550			189,200
Net Gain (Loss)							-276,080	-276,080
<b>Balance June 30, 2021</b>	<b>491,102,895</b>	<b>491,103</b>	<b>595,072</b>	<b>595</b>	<b>7,603,722</b>		<b>1,361,206</b>	<b>9,456,626</b>
Net Gain (Loss)							-145,904	-145,904
<b>Balance September 30, 2021</b>	<b>491,102,895</b>	<b>491,103</b>	<b>595,072</b>	<b>595</b>	<b>7,603,722</b>		<b>1,215,302</b>	<b>9,310,722</b>
Common Shares Issued for debt	20,000,000	20,000			378,000			398,000
Common Shares exchanged for Preferred	-40,000,000	-40,000	800,000	800				-39,200
Net Gain (Loss)							-388,412	-388,412
<b>Balance December 31, 2021</b>	<b>471,102,895</b>	<b>471,103</b>	<b>1,395,072</b>	<b>1,395</b>	<b>7,981,722</b>		<b>826,890</b>	<b>9,281,110</b>
Adjust from prior period							252	252
Common shares issued for debt	20,000,000	20,000			180,000			200,000
Common shares exchanged for Preferred	-20,000,000	-20,000	400,000	400				-19,600
Net Gain (loss)							-233,516	-233,516
<b>Balance March 31, 2022</b>	<b>471,102,895</b>	<b>471,103</b>	<b>1,795,072</b>	<b>1,795</b>	<b>8,161,722</b>		<b>593,626</b>	<b>9,228,246</b>
Net Gain (Loss)	-	-	-	-	-		-91,448	-91,448
<b>Balance June 30, 2022</b>	<b>471,102,895</b>	<b>471,103</b>	<b>1,795,072</b>	<b>1,795</b>	<b>8,161,722</b>		<b>502,178</b>	<b>9,136,798</b>
Preferred shares exchanged A/R			- 1,200,000	-1,200	-691,077			-692,277
Common shares issued for debt	20,000,000	20,000			180,000			200,000
Net gain (loss)							-636,956	-636,956
<b>Balance September 30, 2022</b>	<b>491,102,895</b>	<b>491,103</b>	<b>595,072</b>	<b>595</b>	<b>7,650,645</b>		<b>-134,778</b>	<b>8,007,565</b>
Common shares Issued for Debt	2,500,000	2,500			12,294			14,794
Preferred shares Cancelled			-595,072	-595	-7650645		134778	-7516462
Preferred shares Issued			300,551	301			630631	630932
Net gain (loss)							165,146	165,146
<b>Balance December 31, 2022</b>	<b>493,602,895</b>	<b>493,603</b>	<b>300,551</b>	<b>301</b>	<b>12,294</b>		<b>795,777</b>	<b>1,301,975</b>
Common shares Issued for Debt	26,214,623	26,215			40,000			66,215
Net gain (loss)							76,142	76,142
<b>Balance March 31, 2023</b>	<b>519,817,518</b>	<b>519,818</b>	<b>300,551</b>	<b>301</b>	<b>52,294</b>		<b>871,919</b>	<b>1,444,332</b>
Common shares Issued for Debt	4,000,000	4,000				160,000		164,000
Net gain (loss)							84,216	84,216
<b>Balance June 30, 2023</b>	<b>523,817,518</b>	<b>523,818</b>	<b>300,551</b>	<b>301</b>	<b>52,294</b>	<b>160,000</b>	<b>956,135</b>	<b>1,692,548</b>
Common shares Issued for Debt	1,000,000	1,000						1,000
Net gain (loss)							42,143	42,143
<b>Balance September 30, 2023</b>	<b>524,817,518</b>	<b>524,818</b>	<b>300,551</b>	<b>301</b>	<b>52,294</b>	<b>160,000</b>	<b>998,278</b>	<b>1,735,691</b>



## 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, Mitchell Smith certify that:

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

11/14/2023 [Date]

/s/ Mitchell Smith [CEO's Signature]

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

### *Principal Financial Officer:*

I, Mitchell Smith, certify that:

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

11/14/2023 [Date]

/s/ Mitchell Smith [CEO's Signature]

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

**CGROWTH CAPITAL INC. AND  
ITS SUBSIDIARIES  
NOTES TO FINANCIAL STATEMENTS**

**(unaudited)**

**NOTE 1 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The accompanying un-audited interim financial statements include all information and footnotes required by accounting principles generally accepted in the United States of America (“GAAP”) for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation of financial position and the results of operations for the periods presented have been included. Operating results for the periods are not necessarily indicative of the results that may be expected for future years. All transactions are denominated in US dollars.

***Management’s Estimates and Assumptions***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements. Management considers CGrowth Capital’s most significant accounting estimates to include valuation assumptions for share-based payments, allowance for doubtful accounts receivable, inventory reserves, accrual for reserves, the carrying value of long-lived assets, income tax valuation allowances and capitalization of labor and overhead to inventory for work in progress. Actual results could differ significantly from those estimates.

***Fair Value of Financial Instruments***

The fair value of financial instruments approximates their carrying values at period end dates due to their short maturities. These financial instruments consist of cash and cash equivalents, accounts receivable and accounts payable.

***Cash and Cash Equivalents***

The Company considers all highly liquid investments purchased with an initial maturity of 90 days or less to be cash equivalents.

***Accounts Receivable and Allowance for Doubtful Accounts***

The Company recognizes an allowance for losses on accounts receivable based on an analysis of historical bad debt experience, current receivables aging, and expected future write-offs, as well as an assessment of specific identifiable customer accounts considered at risk or uncollectible. As of September 30, 2023, management has determined all receivable balances to be fully collectible and accordingly, no allowance was recognized at such time. Accounts receivables are non-interest bearing and are generally unsecured.

## ***Inventories***

Inventories are stated at the lower of cost or market with cost being determined on the first-in, first-out method. Work in progress and finished goods inventory includes an allocation for capitalized labor and overhead. The Company routinely evaluates the carrying value of inventories and provides reserves when appropriate to reduce inventories to the lower of cost or market to reflect estimated net realizable value. As of September 30, 2023, the company held inventory of \$429,189.

## ***Fair Value Measurement (Topic ASC 820)***

The Topic defines fair value 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.

A reporting entity shall measure the fair value of an asset or a liability using the assumptions that market participants would use in pricing the asset or liability, assuming that market participants act in their economic best interest. In developing those assumptions, the reporting entity need not identify specific market participants. Rather, the reporting entity shall identify characteristics that distinguish market participants generally, considering factors specific to all of the following:

- a. The asset or liability
- b. The principal (or most advantageous) market for the asset or liability
- c. Market participants with whom the reporting entity would enter into a transaction in that market.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (that is, an exit price) regardless of whether that price is directly observable or estimated using another valuation technique.

Highest and best use is determined from the perspective of market participants, even if the reporting entity intends a different use. However, a reporting entity's current use of a nonfinancial asset is presumed to be its highest and best use unless market or other factors suggest that a different use by market participants would maximize the value of the asset.

## ***Property and Equipment***

The company holds no property or equipment but has intellectual property.

## ***Revenue Recognition, Deferred Revenue and Change in Accounting Principle***

The Company will recognize revenue in accordance with Accounting Standards Codification subtopic 605-10, Revenue Recognition ("ASC 605-10") which requires that four basic criteria must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred; (3) the selling price is fixed and determinable; and (4) collectability is reasonably assured. Determination of criteria (3) and (4) are based on management's judgments regarding the fixed nature of the selling prices of the products delivered and the collectability of those amounts. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments will be provided for in the same period the related sales will be recorded.

### ***Financial Instruments and Concentrations of Credit Risk***

We believe the book value of our current assets and liabilities approximate their fair values due to their short-term nature.

Financial instruments that potentially subject us to significant concentrations of credit risk consist principally of cash. With respect to cash, during the period ended September 30, 2023, we maintained all our cash in deposit accounts with two financial institutions, which deposit accounts at times may exceed federally insured limits. We have not experienced any losses in such account.

### ***Income Taxes***

We compute income taxes in accordance with Financial Accounting Standards Statement No. 109 "Accounting for Income Taxes" ("SFAS 109"). Under SFAS 109, deferred taxes are recognized for the tax consequences of temporary differences by applying enacted statutory rates applicable to future years to differences between the tax bases of assets and liabilities and their financial statement carrying amounts. Also, the effect on deferred taxes of a change in tax rates is recognized in income in the period that included the enactment date.

### ***Net Income (Loss) per Common Share***

The net income per common share is computed by dividing net income by the weighted average of common shares outstanding.

### ***Accounting Pronouncements***

We do not expect that the adoption of any recent accounting pronouncements will have a material impact on our financial statements.

### **NOTE 2 – Going Concern**

The accompanying financial statements have been prepared on a going concern basis, which assumes the Company will be able to meet its obligations and continue its operations for at least the next twelve months. Such assumption contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company incurred a net profit of \$42,143 for the quarter ended September 30, 2023, and had an accumulated profit of \$998,278 as September 30, 2023.

The Company's continuation as a going concern is dependent upon its ability to generate sufficient cash flow from sales to meet its obligations on a timely basis, to obtain additional financing as may be required, and ultimately to attain profitability. Potential sources of cash include new contracts, external debt, the sale of shares of Company's stock or alternative methods such as mergers or sale transactions. No assurances can be given, however, that the Company will be able to obtain any of these potential sources of cash. Furthermore, the Company may be unable to raise additional capital on commercially acceptable terms, if at all, and if the Company raises capital through additional equity financings, existing shareholders may have their ownership interests diluted.

### **NOTE 3 – Related Party Transactions**

None

#### **NOTE 4 – Notes and Loans Payable**

On December 31, 2019, CGRA entered into a Promissory note for \$688,360 with Platinum Pyramid Ltd – Bentley Jarrard Thwaite, with a one-year term, 2% interest as outlined in above note payables table. Outstanding balance is \$479,770. During Quarter 1 of 2023 \$50,000 of debt has been converted into 10,000,000 shares at the rate of \$.005 per share. The note was sold on 7<sup>th</sup> November 2022 and restructured with the company to protect shareholder value.

On July 6th, 2023, CGRA entered into a Convertible Promissory note for \$60,000 with Enza International Ltd – Ashlee Naude, with a two-year term. The Note is convertible into common stock at the rate of \$0.10 and bears 7% interest per annum. The note matures on July 5<sup>th</sup>, 2025.

#### **NOTE 5 – Property and Equipment**

#### **NOTE 6 – Non-Depreciable Current Assets and Non-Depreciable Non-Current Assets**

None.

#### **NOTE 7 – Bond Liabilities**

None

#### **NOTE 8 – Stockholders' Equity**

During the quarter ended December 31, 2022, the Company cancelled its Preferred and Preferred A stock category.

During the quarter ended June 30, 2023, the Company issued 4 million shares of its common stock to 4 Non-Executive's pursuant (1 million each) towards their consultancy contracts.

During the quarter ended September 30, 2023, the Company issued 1 million shares of its common stock to 1 Non-Executive pursuant towards his consultancy contract.

#### **NOTE 9 – Contingencies**

None.

#### **NOTE 10 – Segments**

The Company determined that it does not operate in any material, separately reportable operating segments as of September 30, 2023.

#### **NOTE 11 – Subsequent Events**

We have not included/consolidated the mining licenses/rights this quarter. This will be done in Q4 2023.

The completion of the Subterra Holdings Inc. transaction as listed in subsidiaries 4. B will be completed and consolidation will take place thereafter in Q4 2023.