

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Life Stem Genetics Inc.

3330 Parker Lane, East Stroudsburg, PA 18301
6463830883
lifestemgenetics.com
hzmails@yahoo.com
SIC 8733

Quarterly Report

For the period ending March 31, 2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

245,837,500 as of 03/31/2024 *(Current Reporting Period Date or More Recent Date)*

245,837,500 as of 06/30/2023 *(Most Recent Completed Fiscal Year End)*

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 Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

⁴ "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 and names used by predecessor entities, along with the dates of the name changes.

The Corporation was incorporated on July 05, 2012 under the name of Miami Days Corp. in Nevada. The name of Corporation was changed to Life Stem Genetics Inc. on September 17, 2013. On May 29, 2023, the company was redomiciled to the State of Wyoming

Current State and Date of Incorporation or Registration: Wyoming
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

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

None

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

None

Address of the issuer's principal executive office:

3330 Parker Lane, East Stroudsburg, PA 18301

Address 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:

Harry Haining Zhang was appointed as Custodian of the Corporation on November 22, 2022 by Eighth District Court, Nevada.

2) Security Information

Transfer Agent

Name: Globex Transfer, LLC
Phone: 813-344-4490
Email: mt@globextransfer.com
Address: 780 Deltona Blvd, Suite 202, Deltona, FL 32725

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:	LIFS	
Exact title and class of securities outstanding:	Common	
CUSIP:	53217Y103	
Par or stated value:	\$0.001	
Total shares authorized:	250 million	<u>as of date: March 31, 2024</u>
Total shares outstanding:	245,837,500	<u>as of date: March 31, 2024</u>
Total number of shareholders of record:	11	<u>as of date: March 31, 2024</u>

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

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 that do not have a trading symbol). 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:	_____	
Par or stated value:	_____	
Total shares authorized:	_____	<u>as of date: _____</u>
Total shares outstanding:	_____	<u>as of date: _____</u>
Total number of shareholders of record:	_____	<u>as of date: _____</u>

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

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.**

Each share of Common Stock is entitled to one vote without pre-emptive rights. Dividends, if any, are declared at the discretion of the Board of Directors.

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

None

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

None

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.

None

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 for the two most recently completed fiscal years and any subsequent period.

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 <u>Opening Balance</u> : Date <u>12/31/21</u> Common: <u>45,837,500</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***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.
06.20.23	New	200,000,000	Common	<u>\$0.001</u>	<u>no</u>	<u>Xin Shi</u>	<u>Consulting</u>	<u>Restricted</u>	<u>144</u>
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: <u>Ending Balance</u> : Date <u>3/31/24</u> Common: <u>245,837,500</u> Preferred: <u>0</u>									

Example: A company with a fiscal year end of December 31st 2023, 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, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

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

The company is exploring to engage in cell therapy research and life science in general.

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

None

C. Describe the issuers' principal products or services.

The company is exploring in life sciences.

5) Issuer's Facilities

The goal of this section is to provide investors 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. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

As of December 31, 2023, the issuer rents an office at 3330 Parker Lane, E Stroudsburg, Pa 18301 for its staff on a month to month basis

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities. 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. 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 investors 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 owners.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	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>Xin Shi</u>	<u>President and shareholder</u>	<u>Stroudsburg, PA</u>	<u>200,000,0000</u>	<u>Common</u>	<u>81.6%</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

None

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

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

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 to 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.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Donald R. Keer, Esq.
Address 1: 3663 Greenwood Circle, Chalfont, PA 18914
Address 2:
Phone: 215-962-9378
Email: don@keeresq.com

Accountant or Auditor

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

Investor Relations

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

All other means of Investor Communication:

X (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: Harry Haining Zhang
Firm: _____
Nature of Services: Corporate Management in General
Address 1: 3330 Parker Lane, E. Stroudsburg, Pa 18301
Address 2: _____
Phone: 917-723-0338
Email: hzmails@yahoo.com

Name: Caren Currier
Firm: _____
Nature of Services: Accounting and booking services
Address 1: 2313 Hollyhill Lane
Address 2: Denton, TX 76205
Phone: 626.429.2780
Email: carenlarsen@hotmail.com

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: Xin Shi
Title: CEO
Relationship to Issuer: CEO

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

- ☐ IFRS
☒ U.S. GAAP

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

Name: Caren Currier
Title: Consultant
Relationship to Issuer: Consultant

Describe the qualifications of the person or persons who prepared the financial statements: Well conversed in U.S. GAAP

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

10) Issuer Certification

Principal Executive Officer: Xin Shi

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, Xin Shi certify that:

1. I have reviewed this Disclosure Statement for Life Stem Genetics 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.

April 8, 2024 [Date]

/s/ Xin Shi [CEO's Signature]

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

Principal Financial Officer: Xin Shi

I, Xin Shi certify that:

1. I have reviewed this Disclosure Statement for Life Stem Genetics 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.

April 8, 2024 [Date]

/s/ Xin Shi [CFO's Signature]

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

Life Stem Genetics Inc.
Balance Sheet Prev Year Comparison
As of March 31, 2024

	<u>Mar 31, 24</u>	<u>Mar 31, 23</u>
ASSETS		
Current Assets		
Total Checking/Savings	0.00	0.00
Accounts Receivable	0.00	0.00
Other Current Assets		
Prepaid Expenses	0.00	0.00
Total Other Current Assets	<u>0.00</u>	<u>0.00</u>
Total Current Assets	<u>0.00</u>	<u>0.00</u>
Fixed Assets		
Accumulated Depreciation	0.00	0.00
Furniture and Equipment	0.00	0.00
Medical Equipment	0.00	0.00
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>
Other Assets		
Security Deposits Asset	0.00	0.00
Total Other Assets	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>0.00</u></u>	<u><u>0.00</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	0.00	0.00
Credit Cards	0.00	0.00
Other Current Liabilities		
Accrued Expenses	150.00	0.00
Due to Related Party	58,767.00	15,585.00
Payroll Liabilities	0.00	0.00
Total Other Current Liabilities	<u>58,917.00</u>	<u>15,585.00</u>
Total Current Liabilities	58,917.00	15,585.00
Long Term Liabilities	<u>0.00</u>	<u>0.00</u>
Total Liabilities	58,917.00	15,585.00
Equity		
Additional Paid In Capital	656,015.00	656,015.00
Common Stock	245,838.00	45,838.00
Retained Earnings	-960,770.00	-717,438.00
Total Equity	<u>-58,917.00</u>	<u>-15,585.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>0.00</u></u>	<u><u>0.00</u></u>

2:23 PM

04/08/24

Accrual Basis

Life Stem Genetics Inc.
Profit & Loss Prev Year Comparison
January through March 2024

	Jan - Mar 24	Jan - Mar 23
Ordinary Income/Expense		
Income	0.00	0.00
Expense		
Advertising and Promotion	0.00	0.00
Automobile Expense	0.00	0.00
Bank Service Charges	0.00	0.00
Business Licenses and Permits	112.00	0.00
Computer and Internet Expenses	0.00	0.00
Continuing Education	0.00	0.00
Depreciation Expense	0.00	0.00
Dues and Subscriptions	0.00	0.00
Incorporation Fees	0.00	10,000.00
Insurance Expense	0.00	0.00
Interest Expense	0.00	0.00
Janitorial Expense	0.00	0.00
Laboratory Fees	0.00	0.00
Meals and Entertainment	0.00	0.00
Medical Records and Supplies	0.00	0.00
Office Supplies	0.00	0.00
OTC Market Fees	0.00	0.00
Payroll Expenses	0.00	0.00
Professional Fees	20,000.00	0.00
Reference Materials	0.00	0.00
Rent Expense	0.00	0.00
Repairs and Maintenance	0.00	0.00
Small Medical Equipment	0.00	0.00
Telephone Expense	0.00	0.00
Transfer Agent Fees	300.00	4,400.00
Travel Expense	0.00	0.00
Uniforms	0.00	0.00
Utilities	0.00	0.00
Vaccines and Medicines	0.00	0.00
Total Expense	20,412.00	14,400.00
Net Ordinary Income	-20,412.00	-14,400.00
Other Income/Expense	0.00	0.00
Net Income	-20,412.00	-14,400.00

Life Stem Genetics Inc.
Statement of Cash Flows
January through March 2024

	Jan - Mar 24
OPERATING ACTIVITIES	
Net Income	-20,412.00
Adjustments to reconcile Net Income to net cash provided by operations:	
Prepaid Expenses	0.00
Accounts Payable	0.00
Accrued Expenses	0.00
Due to Related Party	20,412.00
Payroll Liabilities	0.00
Net cash provided by Operating Activities	0.00
INVESTING ACTIVITIES	
Accumulated Depreciation	0.00
Furniture and Equipment	0.00
Medical Equipment	0.00
Security Deposits Asset	0.00
Net cash provided by Investing Activities	0.00
FINANCING ACTIVITIES	
Additional Paid In Capital	0.00
Common Stock	0.00
Dividends Paid	0.00
Opening Balance Equity	0.00
Retained Earnings	0.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	0.00
Cash at beginning of period	0.00
Cash at end of period	0.00

Life Stem Genetics Inc.
Statement of Cash Flows
January through March 2023

	<u>Jan - Mar 23</u>
OPERATING ACTIVITIES	
Net Income	-14,400.00
Adjustments to reconcile Net Income to net cash provided by operations:	
Accrued Expenses	-900.00
Due to Related Party	15,300.00
	<hr/>
Net cash provided by Operating Activities	0.00
	<hr/>
Net cash increase for period	0.00
	<hr/>
Cash at end of period	<u><u>0.00</u></u>

Life Stem Genetics, Inc.
Statements of Shareholders' Equity (Deficit)

	Preferred Shares	Amount	Common Stock Shares	Amount	Additional Paid in Capital	Accumulated Deficit	Total
Balance at March 31, 2021	0	0	45,837,500	\$45,838	\$656,015	\$(701,853)	\$ -
Net Loss							
Balance at June 30, 2021	0	0	45,837,500	\$45,838	\$656,015	\$(701,853)	\$ -
Net Loss						\$ (150)	\$ (150)
Balance at September 30, 2021	0	0	45,837,500	\$45,838	\$656,015	\$(702,003)	\$ (150)
Net Loss						\$ (150)	\$ (150)
Balance at December 31, 2021	0	0	45,837,500	\$45,838	\$656,015	\$(702,153)	\$ (300)
Net Loss						\$ (150)	\$ (150)
Balance at March 31, 2022	0	0	45,837,500	\$45,838	\$656,015	\$(702,303)	\$ (450)
Net Loss						\$ (150)	\$ (150)
Balance at June 30, 2022	0	0	45,837,500	\$45,838	\$656,015	\$(702,453)	\$ (600)
Net Loss						\$ (150)	\$ (150)
Balance at September 30, 2022	0	0	45,837,500	\$45,838	\$656,015	\$(702,603)	\$ (750)
Net Loss						\$ (435)	\$ (435)
Balance at December 31, 2022	0	0	45,837,500	\$45,838	\$656,015	\$(703,038)	\$ (1,185)
Net Loss						\$ (14,400)	\$ (14,400)
Balance at March 31, 2023	0	0	45,837,500	\$45,838	\$656,015	\$(717,438)	\$ (15,585)
Share Issuance			200,000,000	\$ 200,000			\$ 200,000
Net Loss						\$ (203,450)	\$ (203,450)
Balance at June 30, 2023	0	0	245,837,500	\$245,838	\$656,015	\$(920,888)	\$ (19,035)

**LIFE STEM GENETICS, INC.
(FORMERLY MIAMI DAYS CORP.)
(A DEVELOPMENT STAGE COMPANY)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The interim consolidated financial statements included herein, presented in accordance with United States generally accepted accounting principles and stated in US dollars, have been prepared by the Company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations, although the Company believes that the disclosures are adequate to make the information presented not misleading.

These statements reflect all adjustments, consisting of normal recurring adjustments, which in the opinion of management, are necessary for fair presentation of the information contained therein. It is suggested that these condensed interim consolidated financial statements be read in conjunction with the financial statements of Life Stem Genetics, Inc. (South Dakota corporation) for the period of inception (November 30, 2012) to June 30, 2013 and notes thereto included in the Form 8-K current report and all amendments for Life Stem Genetic, Inc. (Nevada corporation). The Company follows the same accounting policies in the preparation of interim reports.

Results of operations for the interim period are not indicative of annual results.

Organization

Miami Days Corp. was incorporated in the State of Nevada on March 15, 2010.

On September 16, 2013, the Board of Directors and a majority of our shareholders approved a change of name of our company from Miami Days Corp. to Life Stem Genetics, Inc. (Nevada corporation) (“LSG Nevada”).

On September 20, 2013, LSG Nevada issued 26,422,500 shares of common stock in exchange for 100% of Life Stem Genetics, Inc. (South Dakota corporation) (“LSG South Dakota”). Additionally, former management and shareholders LSG Nevada agreed to cancel a total of 52,000,000 shares of common stock.

LSG South Dakota was incorporated on November 30, 2012 (Date of Inception) under the laws of the State of South Dakota, as Life Stem Genetics, Inc.

The Company has not commenced significant operations and, in accordance with ASC Topic 915, the Company is considered a development stage company.

Principles of consolidation

For the period from November 30, 2012 to March 31, 2014, the consolidated financial statements include the accounts of LSG Nevada and LSG South Dakota. All significant intercompany balances and transactions have been eliminated. LSG Nevada and LSG South Dakota will be collectively referred herein to as the “Company”.

Year end

The Company’s yearend is June 30.

Nature of operations

The company is exploring to engage in cell therapy research and life science in general.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ significantly from those estimates.

Cash and cash equivalents

For the purpose of the statements of cash flows, all highly liquid investments with an original maturity of three months or less are considered to be cash equivalents. The carrying value of these investments approximate fair value.

Capitalized software development costs

Capitalized software costs include costs incurred in connection with the development of software and purchased software. These costs relate to software used by subscribers to access, manage and analyze information in the Company's databases. Capitalized costs associated with internally developed software are amortized over three years which is their estimated economic life.

The Company exercises significant judgment in determining that capitalized application software costs meet the criteria established in Financial Accounting Standards Board ("FASB") ASC 350-40, Internal-Use Software. Software production costs for computer software that is to be used as an integral part of a product or process shall not be capitalized until both (a) technological feasibility has been established for the software and (b) all research and development activities for the other components of the product or process have been completed.

Property, Plant, and Equipment

Property, plant, and equipment are recorded at cost of acquisition, and, except for land, depreciated over its estimated useful life on a straight line basis.

Revenue recognition

The Company recognizes revenue when consulting and placement services are rendered on the accrual basis of accounting in accordance with generally accepted accounting principles in ASC 605. The Company does not recognize revenue until all four of the following criteria are met: (1) Persuasive evidence of an arrangement exists, (2) Services have been rendered, (3) The seller's price to the buyer is fixed and (4) Collectability is reasonably assured.

Fair value of financial instruments

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of March 31, 2014. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values. These financial instruments include cash, prepaid expenses and accounts payable. Fair values were assumed to approximate carrying values for cash and payables because they are short term in nature and their carrying amounts approximate fair values or they are payable on demand.

Level 1: The preferred inputs to valuation efforts are "quoted prices in active markets for identical assets or liabilities," with the caveat that the reporting entity must have access to that market. Information at this level is based on direct observations of transactions involving the same assets and liabilities, not assumptions, and thus offers superior reliability. However, relatively few items, especially physical assets, actually trade in active markets.

Level 2 : FASB acknowledged that active markets for identical assets and liabilities are relatively uncommon and, even when they do exist, they may be too thin to provide reliable information. To deal with this shortage of direct data, the board provided a second level of inputs that can be applied in three situations.

Level 3: If inputs from levels 1 and 2 are not available, FASB acknowledges that fair value measures of many assets and liabilities are less precise. The board describes Level 3 inputs as “unobservable,” and limits their use by saying they “shall be used to measure fair value to the extent that observable inputs are not available.” This category allows “for situations in which there is little, if any, market activity for the asset or liability at the measurement date”. Earlier in the standard, FASB explains that “observable inputs” are gathered from sources other than the reporting company and that they are expected to reflect assumptions made by market participants.

Stock-based compensation

The Company records stock based compensation in accordance with the guidance in ASC Topic 505 and 718 which requires the Company to recognize expense related to the fair value of its employee stock option awards. This eliminates accounting for share-based compensation transactions using the intrinsic value and requires instead that such transactions be accounted for using a fair-value-based method. The Company recognizes the cost of all share-based awards on a graded vesting basis over the vesting period of the award.

Earnings per share

The Company follows ASC Topic 260 to account for the earnings per share. Basic earnings per common share (“EPS”) calculations are determined by dividing net income by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per common share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding. During periods when common stock equivalents, if any, are anti-dilutive they are not considered in the computation.

Recent pronouncements

The Company has evaluated all the recent accounting pronouncements issued through the filing date of these financial statements and believes that none of them will have a material effect on the company’s financial statement.

NOTE 2 – GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the recoverability of assets and the satisfaction of liabilities in the normal course of business. During the period from November 30, 2012 (inception) to March 31, 2024, the Company did not generate any revenue and had a net loss of \$960,770.

The ability of the Company to continue as a going concern is dependent upon its ability to raise additional capital from the sale of common stock and, ultimately, the achievement of significant operating revenues. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or amounts and classification of liabilities that might result from this uncertainty.

NOTE 3 – NOTES PAYABLE – RELATED PARTY

The Company has the following notes payable – related party: \$58,767

NOTE 4 – STOCKHOLDERS’ EQUITY

The Company is authorized to issue 250,000,000 of shares of its \$0.001 par value common stock.

On September 16, 2013, the Company effected a 13-for-1 forward stock split of its \$0.001 par value common stock.

All shares and per share amounts have been retroactively restated to reflect the split discussed above.

Common stock

Prior to the acquisition of LSG South Dakota, LSG Nevada had 69,615,000 shares of common stock issued and outstanding.

On September 20, 2013, LSG Nevada issued 26,422,500 shares in exchange for a 100% interest in LSG South Dakota. For accounting purposes, the acquisition of LSG South Dakota by LSG Nevada has been recorded as a reverse acquisition of a company and recapitalization of LSG South Dakota based on the factors demonstrating that LSG South Dakota represents the accounting acquirer. The Company changed its business direction.

As part of the acquisition, the former management and shareholders of LSG Nevada agreed to cancel 52,000,000 shares of common stock. After the acquisition and the cancellation, the Company had 44,037,500 shares of common stock issued and outstanding.

On October 21, 2013, the Company sold 500,000 units to Prince Marketing Group as a part of a private placement at \$1 per share. Each unit consists of one common share of the Company's stock and a warrant to purchase one common share of the Company's stock. These warrants are exercisable for 12 months at \$1 per share. Of the \$500,000 proceeds raised as a result of this private placement, \$200,000 was received in September 2013 and the remaining \$300,000 was received in October 2013.

On November 19, 2013, the Company sold 300,000 units to Prince Marketing Group as a part of a private placement at \$1 per share. Each unit consists of one common share of the Company's stock and a warrant to purchase one common share of the Company's stock. These warrants are exercisable for 12 months at \$1 per share.

On March 12, 2014, the Company's board of directors approved the issuance of 1,000,000 shares of common stock valued at \$0.24 per share to the new Director and Chairman of the Board, Vino Padayachee.

On June 20, 2023, The Company's board of directors approved the issuance of 200,000,000 shares of common stock valued at \$0.01 per share to the new CEO, Director and Chairman of the Board, Xin Shi

NOTE 5 – WARRANTS AND OPTIONS

None

NOTE 6 – MATERIAL AGREEMENT

None

NOTE 7 – RELATED PARTY TRANSACTIONS

Office space and services are provided without charge by the officers and directors of the Company. Such costs are immaterial to the financial statements and, accordingly, have not been reflected therein.

NOTE 8 – SUBSEQUENT EVENTS

The Company has evaluated subsequent events through the date the financial statements are issued and there are no material subsequent events to disclose.