

Gold and Gemstone Mining Inc.

Grand Slipi Tower, JLN. Jend. S. Parman Kav. 22-24
Jakarta 11480, Indonesia

Phone: (619) 844-1279

www.ggsmglobal.com

info@ggsmglobal.com

Quarterly Report

For the Period Ending June 30, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

2,128,573,877 as of June 30, 2025 (*Current Reporting Period Date or More Recent Date*)

2,027,393,877 as of December 31, 2024 (*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: ☒

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.

Gold and Gemstone Mining Inc.

Current State and Date of Incorporation or Registration: Oklahoma

Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

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.

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:

Grand Slipi Tower, JLN. Jend. S. Parman Kav. 22-24 Jakarta 11480, Indonesia

Address of the issuer's principal place of business:

X 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: Securities Transfer Corporation
Phone: (469) 633-0101
Email: dzheng@stctransfer.com
Address: 2901 N. 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:	GGSM
Exact title and class of securities outstanding:	Common
CUSIP:	380485102
Par or stated value:	0.00001
Total shares authorized:	2,700,000,000 as of date: 06/30/2025
Total shares outstanding:	2,128,573,877 as of date: 06/30/2025
Total number of shareholders of record:	34 as of date: 06/30/2025

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:

Trading symbol:	GGSM
Exact title and class of securities outstanding:	Series (A) Preferred
CUSIP:	380485102
Par or stated value:	.00001
Total shares authorized:	2,500,000 as of date: 06/30/2025
Total shares outstanding:	1,980,341 as of date: 06/30/2025
Total number of shareholders of record:	3 as of date: 06/30/2025

Exact title and class of the security:	Series (B) Preferred
CUSIP:	380485102
Par or stated value:	.00001
Total shares authorized:	1,000 as of date: 06/30/2025
Total shares outstanding (if applicable):	1,000 as of date: 06/30/2025
Total number of shareholders of record:	1 as of date: 06/30/2025

Exact title and class of the security:	Series (C) Preferred
CUSIP:	380485102
Par or stated value:	.00001
Total shares authorized:	6,000,000 as of date: 06/30/2025
Total shares outstanding (if applicable):	0 as of date: 06/30/2025
Total number of shareholders of record:	0 as of date: 06/30/2025

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.

Common stock shareholders have one vote per share owned. Common Shares Stock Par value \$0.00001 per share

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

Series (A) Preferred Stock; The holder of shares of the Series (A) Preferred Stock ("Series (A) Preferred" or "SAP") has no voting rights on corporate matters until they are converted into common shares, at which time, they will have the same voting rights as all common stock Shareholders. SAP Shareholders shares have a value of Ten (\$10.00) USD per share can be transferred, sold, assigned, and converted into no more than 4.99% of the issued and outstanding Common Shares; at the rate of the closing market price on the day of the conversion notice, equal to the dollar amount of the value of the SAP Shares. Series (A) Preferred Stock shall not be affected by or subject to adjustment following any change to the amount of authorized shares of Common Stock or the amount of Common Stock issued and outstanding caused by any split or consolidation of the Corporation's Common Stock. Series (A) Preferred Stock has a par value of \$0.00001.

Series (B) Preferred Stock; The vote of each share of the Series B Voting Preferred Stock is equal to and counted as four (4) times the votes of all the shares of the Company's (i) common stock, and (ii) other voting preferred stock issued and outstanding on the date of each and every vote or consent of the shareholders of the Company regarding each and every matter submitted to the shareholders of the Company for approval. There are no dividends and in the event of any voluntary or involuntary liquidation dissolution or winding up of the corporation each share of Series B has no value. Series (B) Preferred Shares have no conversion rights except to be four (4) times the total issued and outstanding at the time of any corporate action. Series (B) Preferred Stock Par value \$.00001 per share.

Series (C) Preferred Stock; the holder of record of any share or shares of Series (C) Preferred Stock shall have the right, at his option, at any time commencing after the date of Issuance of said shares, to convert One (1) share of Series (C) Preferred Stock into Five Dollar (\$5.00) fully paid and non-assessable shares of Common Stock of the Company. Series (C) Preferred Stock Par value \$.00001 per share.

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.

On November 16, 2016, the Board of Directors approved purchase and Issuance of 2,000,000 Series (A) Preferred Shares to Edward Monet per the terms of the agreement.

On July 22, 2023, The Company and La Jolla IPO, Inc. agreed to a Debt Settlement Agreement to cancel La Jolla IPO, Inc. promissory notes totaling \$56,240 in exchange for the Issuance of 22,496 Series (C) Preferred Shares with a stated value of \$0.0001 per share in the name of La Jolla IPO, Inc.

On July 22, 2023, The Company and IBRE, Inc. agreed to a Debt Settlement Agreement to cancel IBRE, Inc. promissory notes totaling \$ 106,030 in exchange for the Issuance of 42,412 Series (C) Preferred Shares with a stated value of \$0.0001 per share in the name of IBRE, Inc.

On July 27, 2023, the Board of Directors approved the Issuance of Two Hundred Million (200,000,000) Common Shares to Volha Zvalinskaya and Two Hundred Million (200,000,000) Common Shares to Rudi Khelces, for unpaid service provided to GGSM.

On August 2, 2023, the holder of 5,100 Series (A) Preferred Shares converted such shares into 85,000,000 shares of Common stock

On August 2, 2023, the holder of Series (A) Preferred Shares transferred 50,000 Series (A) Preferred Shares to Nathaniel L. Haywood in exchange for \$50,000 payment of costs company will incur to complete a reorganization

On October 10, 2023, the Company Gold and Gemstone Mining, Inc. a Nevada corporation amend year end to December 31st and restated articles for incorporation, The Corporation shall have the Authority To Issue Two Billion Two Hundred Eight Million Five Hundred One Thousand (2,208,501,000) shares of Stock, of which Two Billion Two Hundred Million (2,200,000,000) shares are designated as Common Stock, having a par value of \$.00001 per share, and Eight Million Five Hundred One Thousand (8,501,000) shares are designated as Preferred Stock, having a par value \$.00001 per share, of which Two Million Five Hundred Thousand (2,500,000) shares are further designated "Series (A) Preferred Stock", One Thousand (1,000) shares are designated as "Series (B) Preferred Stock" and Six Million (6,000,000) shares are further designated "Series (C) Preferred Stock".

On November 20, 2023 the holder of 7,200 Series (A) Preferred Shares converted such shares into 90,000,000 shares of Common stock.

On August 4, 2024, The Company's transfer agent, Securities Transfer Corporation, requested that the Company designate 500,000,000 shares of its Common Stock as Reservation (Non-Issuable Reserve Stock) shares.

On August 5, 2024, The Company amended the Authority to Issue to (2,708,501,000) shares of stock, of which (2,700,000,000) shares are designated as Common Stock, having a par value of \$.00001 per share.

On August 4, 2024, The Company's transfer agent, Securities Transfer Corporation, requested that GGSM (the Company) designate 500,000,000 shares of its Common Stock as Reservation (Non-Issuable Reserve Stock) shares. On August 5, 2024, The Company amended the Authority to Issue to (2,708,501,000) shares of stock, of which (2,700,000,000) shares are designated as Common Stock, having a par value of \$.00001 per share.

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.

On October 11, 2024 the holder of 8,550 Series (A) Preferred Shares converted such shares into 95,000,000 shares of Common stock.

On October 11, 2024 the holder of 5,059 Series (A) Preferred Shares converted such shares into 101,180,000 shares of

Common stock.

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 as of Second Most Recent Fiscal Year End: Opening Balance Date December 31, 2023 Common: <u>1,932,393,877</u> Series (A) Preferred: <u>2,000,000</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.
6/15/20	New	90,000,000	common	9,000	No	La Jolla IPO, Inc. CP Ed Monet	Debt Settlement	U	4(a)(2)
10/5/21	New	10,000,000	common	1,000	No	Rudi Khelces	Services	R	ASC 805-30-30-1 & 7
10/5/21	New	9,607,843	common	960	No	Volha Zvalinskaya	Services	R	ASC 805-30-30-1 & 7
1/12/2022	New	50,000,000	common	5,000	No	Rudi Khelces	Management Services	R	ASC 805-30-30-1 & 7
1/12/2022	New	57,500,000	common	5,750	No	La Jolla IPO, Inc CP-Ed Monet	Debt Settlement	R	4(a)(2)
4/6/2022	New	16,566,000	common	1,657	No	La Jolla IPO, Inc CP-Ed Monet	Debt Settlement	U	4(a)(2)
4/8/2022	New	20,416,000	common	2,042	No	IBRE Inc. Ed Monet Investment	Debt Settlement	R	4(a)(2)
4/8/2022	New	14,744,000	common	1,474	No	IBRE Inc. Ed Monet Investment	Debt Settlement	R	4(a)(2)
5/18/2022	New	47,500,000	common	4,750	No	Edward Monet	Conversion	U	4(a)(2)
7/22/2023	New	22,496	common	1,657	No	La Jolla IPO, Inc CP-Ed Monet	Debt Agreement	R	ASC 805-30-30-1 & 7
7/22/2023	New	42,412	common	2,042	No	IBRE Inc. Ed Monet Investment	Debt Agreement	R	ASC 805-30-30-1 & 7
7/27/2023	New	200,000,000	common	20,000	No	Volha Zvalinskaya	Services	R	ASC 805-30-30-1 & 7
7/27/ 2023	New	200,000,000	common	20,000	No	Rudi Khelces	Services	R	ASC 805-30-30-1 & 7
8/2/2023	New	85,000,000	common	5,100	No	Edward Monet	Conversion	U	4(a)(2)
8/2/2023	Transfer	50,000	Series A	50,000	No	Jalan Ratna	Transferred	R	ASC 805-30-30-1 & 7
8/2/2023	New	64,908	Series C	64,908	No	Edward Monet	Debt Conversion	R	ASC 805-30-30-1 & 7
11/20/2023	New	90,000,000	common	7,200	No	Edward Monet	Conversion	U	4(a)(2)
10/11/2024	New	95,000,000	Common	8,550	No	Edward Monet	Conversion	U	4(a)(2)
01/10/2025	New	101,180,000	Common	5,059	No	Direct Capital	Conversion	U	4(a)(2)

Shares Outstanding on Date of This Report: Ending Balance: Date June 30, 2025 Common: 2,128,573,877 Series (A) Preferred: 1,980,341 Series (B) Preferred: 1,000 Series (C) Preferred: 0	
---	--

Example: A company with a fiscal year end of December 31, 2024 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, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

None

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

☒ Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Any additional material details, including footnotes to the table are below:

None

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")

Gold and Gemstone Mining Inc. (formerly Global GSM Solutions, Inc.) ("the Company") was incorporated under the laws of the State of Nevada, U.S., on March 5, 2008. On April 24, 2012, the Company amended its articles of incorporation to change the name of the Company to Gold and Gemstone Mining Inc. On October 10, 2023, the Company amended its articles of incorporation; on October 12, 2023, the Company merged with and into Gold and Gemstone Mining, Inc., an Oklahoma Corporation.

The Company is engaged in the Mentawai Islands and Beyond charter boat business. Its charter vessel, the Kuda Laut, is a Mentawai

Surf Charter vessel for the World-Famous Mentawai Islands. The Kuda Laut has been chartering to the Mentawai, Telos, Nia's, and Banyak Islands for over 25 seasons. From the Lagundri Bay in Nias, the Hinakos, to the Bay of Plenty in the Banyak's, to the Telos extended rights, also the famous waves in the Mentawais, such as Rifles, No Kandui, Ebay, etc in the Playground, to Telescopes, Bintang, Lances Right. The Company also operates a Cargo Boat Business providing transportation for the commercial construction industry through Indonesia.

The Company launched Cafe Maria, an enchanting oceanfront hotel and restaurant cafe on the pristine shores of Balangan Beach, Bali. This distinctive venue combines the allure of a beachside cafe with the intimate charm of an 8-room hotel set against the backdrop of the majestic Indian Ocean. As a gateway to Balangan Beach's Beauty, Cafe Maria's enviable position on Balangan Beach affords visitors unparalleled views of the Indian Ocean, making it an irresistible destination for both residents and international travelers. The cafe and restaurant on the ground floor aim to become Bali's newest culinary landmark.

In May 2022, the Company acquired the luxury vessel Maki, 105 feet live aboard. Features five Cabins – 3 Luxury Suites, a large living room, open plan two dining tables, a kitchen, T.V., and an external lounge to hang out and watch the surf from a sun deck to increase service capabilities in the Mentawai Islands as part of our growth strategy to grow our fleet. (<https://www.makiboat.com>). With its roots in the Mentawai Islands Surfing & Tourism Industry, Surf All Day's high-end services attract clients from hotels, resorts, and tourism services, leading to record growth expectations in 2022." In addition to Maki, the Company is evaluating acquisitions to increase the number of ultimate charter vessels in our fleet and new attractive chartering packages for significant islands in the Mentawai Islands.

The Company opened the Nasara resort, our brand new, environmentally friendly resort. Nasara is conceived as an iconic recreation destination. As a surfing destination, few places on earth offer diverse, reliable waves on offer across the entire island group throughout the year. Stage 1 is ready and open for business ahead of schedule. In addition to our overall growth, Nasara will be the cornerstone of our plan to build and construct a 37 Villa tourism resort. The facilities and surroundings are outstanding on a world-class scale." The development objective is to create a 4.5-star destination to be enjoyed by locals and foreigners alike.

According to reports, experts believe the global recreational boat market will reach revenues of more than USD \$50 billion by 2030, growing at a CAGR Compound Annual Growth Rate) of approximately 8.75% during 2025-2030. It is believed that the massive growth of the travel and tourism industry across the European region will positively impact the development of the global market. Interest in surfing is growing as well. Young and adult enthusiasts, beginners, and professionals look for uncrowded remote surf breaks and new spots to learn surfing or ride high-quality waves.

The rapid economic development and the growing demand for charter services in Southeast Asia will boost the demand for new products in the market. The rapid economic growth, increasing HNWI (high-net-worth individuals) population, and the growing popularity of Southeast Asian tourist beaches and marine and surfing destinations will boost revenues in the global recreational boating market. Reports also state that the rising participation in leisure boating activities across the European and U.S. regions will increase the demand for superior systems in the global recreational boating market.

PT Surf All Day established a new business as a Timber Factory, this factory will import and export timber. The Company has secured 7,000 Hektar's of timber. This is equal to over 17,000 acres of timber. Its division of Cargo Business will gain activity in the transportation of the import and export of timber throughout the commercial construction industry of Indonesia. The Cargo Boat Murni, headquartered in Padang Harbor, Sumatra, revenues are expected to increase by 8.05% in 2025. The Cargo Boat Murni's capacity to haul 200 tons of building materials for Resorts and Government Contracts will continue to increase revenue as Indonesia's construction and land development sector between Sumatra, Nias, and Telos islands expand rapidly.

Fleet expansion with 20 Ton Cargo Trucks to meet Increasing demand in its Timber and Charcoal Business: as a leading provider of timber and charcoal products in Indonesia, the acquisition of three additional 20 Ton cargo trucks expands the Company's fleet to meet the growing demands of its timber and charcoal business. As the market for the Company's products continues to increase, The Company is committed to delivering high-quality timber and charcoal to our valued customers worldwide in a timely manner. Adding these three new trucks will significantly enhance our capabilities and ensure efficient and reliable deliveries.

Construction value for building projects is estimated to reach USD 49.31 billion in 2025-2030, driven by growth in the housing and industrial sectors. Trends in other categories, such as hotel, retail, and office, continue to show growth compared to 2021, which may boost the construction market in the coming years.

Indonesia is Asia's second most productive and profitable construction market, where many construction projects are underway in residential and non-residential sectors. There is a massive demand for residential properties, and the property sector is growing in major cities across the country. Public works investment is crucial in the government's plan to provide

water resources, roads, and human settlement infrastructure for long-term development.

Gold and Gemstone Mining, Inc. (OTC: GGSM); "the Company"), a leader in chartering to the world-famous Mentawai Island and Beyond, posts positive annual revenues.

The Company is highlighting significant achievements, solidifying its strong foundation for growth in the coming year. We offer Clients charters to uncrowded beaches, marine, and remote high-quality surfing waves, providing an unforgettable experience."

GGSM anticipates further growth with the world reopening as travelers chase the full excitement/exhilaration of the charter services and leisure boating vacation experience, immersing themselves in warm-weather, remote, uncrowded activities to beaches and marine and high-quality surfing. The GGSM management team reviews new opportunities and strategic partnerships while growing a proven business model for long-term growth and profitability.

Solid revenue performance and cash flow provide a solid foundation for acquiring or investing in significant growth opportunities and continuing to scale up development of new and current business units to take advantage of Indonesian projected tourism and Cargo transportation business units."

Acquired Charter boat Saranya, a 10-passenger, plus 4 crew members live aboard the vessel to its fleet. The additional charter boat will allow the Company to meet consumer demand for ocean expeditions.

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

None

C. Describe the issuers' principal products or services.

The Company is engaged in the charter boat business in the Mentawai Islands and surrounding area.

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.

The Company owns the charter vessel Kuda Laut, a Mentawai Surf Charter vessel.

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 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
Todd S. Noble	President, Secretary, Treasurer Director	7860 Via Adelfa Carlsbad, CA 92009	0			
Rudi Khelces	Chairman, CEO, CFO & Director	Komplek Polamas Blok k32 Andalas Padang Timur Sumatra Indonesia 25126	260,000,000	Common	<u>14.79%</u>	_____
Volha Zvalinskaya		Komplek Polamas Blok k32 Andalas Padang Timur Sumatra Indonesia 25126	100,000,000	Common	<u>4.7%</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);

No

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;

No

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;

No

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

No

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.

No

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.

No

- 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

Name: Heskett & Heskett
2401 Nowata Place Ste. A.
Bartlesville, OK 74006
Telephone (918) 336-1773
Facsimile (918) 336-3152

Accountant or Auditor

Name: Tari Julia, Director
Firm: Tari Consulting Tax, Accounting & Financial Reports
Address 1: Jalan Pulau Galang-Denpasar, Bali
Phone: +62 85272092021
Email: askajulia0618@gmail.com

Investor Relations

None

All other means of Investor Communication:

None

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.

None

9) Disclosure & Financial Information

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

Name: Rudi Khelces
Title: CEO
Relationship to Issuer: Officer

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: Tari Julia
Title: Director
Relationship to Issuer: Accounting and Financial Reports
Describe the qualifications of the person or persons who prepared the financial statements:⁶

Accountant has sufficient financial skills to prepare in accordance with US 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.

⁶ 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.

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, Rudi Khelces certify that:

1. I have reviewed this Quarterly Report for the Period Ending June 30, 2025, of Gold and Gemstone Mining Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

August 08, 2025

/s/ Rudi Khelces [CEO's Signature]

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

Principal Financial Officer:

I, Rudi Khelces certify that:

1. I have reviewed this Quarterly Report for the Period Ending June 30, 2025, of Gold and Gemstone Mining Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

August 08, 2025

/s/ Rudi Khelces [CFO's Signature]

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

Gold and GemStone Mining Inc.

FINANCIAL STATEMENT

**FOR PERIOD ENDED
June 30, 2024 and 2025**

TARI CONSULTING

Tax, Accounting & Financial Report

Jalan Pulau Galang - Denpasar, Bali

Phone/Email : +62 85333197294/askajulia0618@gmail.com

Denpasar, 10 Juli 2025

Report Number : 10.TC/SAD.10.07.25

Perihal : Laporan Keuangan Gold and GemStone Mining Inc. untuk Periode yang Berakhir 30 Juni 2024 dan 2025.

Subject : *Financial Report Gold and GemStone Mining Inc. for Period Ended June 30, 2024 and 2025.*

Yth. Pimpinan Gold and GemStone Mining Inc.
To : *Director/Commissioner Gold and GemStone Mining Inc.*

Dengan hormat,
Sincerely,

Kami telah menyelesaikan Laporan Keuangan (Unaudited) Gold and GemStone Mining Inc. untuk Periode yang berakhir 30 Juni 2024 dan 2025. Laporan Keuangan ini kami susun berdasarkan informasi yang kami terima dari pihak Gold and GemStone Mining Inc. Laporan ini telah kami susun berdasarkan Prinsip Akuntansi yang berlaku Umum.

We have completed the Financial Report (Unaudited) of Gold and GemStone Mining Inc. for the period ended June 30, 2024 and 2025. We have prepared this Financial Report based on information we received from Gold and GemStone Mining Inc. We have prepared this report based on Generally Accepted Accounting Principles.

Segala informasi yang tertera dalam Laporan ini sepenuhnya menjadi tanggung jawab dari Pimpinan Gold and GemStone Mining Inc.

All information contained in this report is the sole responsibility of the Management of Gold and GemStone Mining Inc.

Kami sampaikan ucapan terima kasih atas kepercayaan dan kerjasamanya atas penyusunan Laporan Keuangan ini.

We would like to express our gratitude for your trust and cooperation in preparing this Financial Report.

Tari Consulting

Tari Consulting
Tari Julia Rahmah
Consulting

Gold and GemStone Mining Inc.
Statement of Financial Position (Unaudited)
For Period Ended June 30, 2025

	30 June 2025	30 June 2024
Assets		
Current Assets		
Cash & Bank	\$ 3,440,157.40	\$2,259,444.65
Account Receivable	\$ 1,718,782.29	\$1,125,670.65
Other receivables	\$ 1,403,737.16	\$936,365.05
Term Deposit	\$ 1,667,470.11	\$1,651,094.44
Total Current Assets	\$ 8,230,146.95	\$5,972,574.79
Other Assets	\$ 2,525,034.53	\$2,500,237.01
Fixed Assets		
Land	\$ 258,732.21	\$256,191.29
Building	\$ 30,288.18	\$29,990.73
Bungalow Equipment	\$ 4,413.49	\$4,370.14
Office Equipment Padang	\$ 56.98	\$56.42
Office Equipment Mentawai	\$ 3,992.19	\$3,952.98
Kitchen Equipment	\$ 1,088.75	\$1,078.06
Truck /Ship/Boat/Vehicle	\$ 68,587.63	\$67,914.05
Machine Equipment	\$ 66.53	\$65.88
Diving Equipment	\$ 946.00	\$936.70
Total Fixed Assets	\$ 368,171.95	\$364,556.26
Accumulated Depreciation	\$ -30,490.11	-\$23,792.75
Book Value Assets	\$ 337,681.84	\$340,763.51
TOTAL ASSETS	\$ 11,092,863.32	\$8,813,575.30
LIABILITIES & EQUITY		
Short Term Liabilities		
Tax liabilities	\$ -	\$ -
Prepaid Income	\$ -	\$ -
Other Liabilities	\$ -	\$ -
Total Short Term Liabilities	\$ -	\$ -
Long Term Liabilities		
Due to stockholders	\$ -	\$ -
Total Long Term Liabilities	\$ -	\$ -
Total liabilities		
Equity		
Equity Position at the Beginning of The Period	\$ 10,812,950.89	\$8,528,933.02
Profit (loss)	\$ 558,420.65	\$555,691.09
Correction Depreciation	\$ -	\$0.00
Total Equity	\$ 11,371,371.54	\$9,084,624.11
Total Liabilities & Equity	\$ 11,371,371.54	\$9,084,624.11

Gold and GemStone Mining Inc.
PROFIT AND LOSS STATEMENT (UNAUDITED)
For Period Ended June 30, 2025

	30 June 2025	30 June 2024
DESCRIPTION		
REVENUE/INCOME		
Operational Income	\$ 2,770,304.88	\$ 2,754,374.51
Other Income	\$ 6,633.83	\$ 6,595.68
Total Income	\$ 2,776,938.71	\$ 2,760,970.19
OPERATIONAL COST	\$ 1,489,358.75	\$ 1,480,794.33
GROSS PROFIT	\$ 1,287,579.96	\$ 1,280,175.86
ADMINISTRATION AND OTHER EXPENSES		
Salary & Other employers	\$ 504,211.19	\$ 501,311.78
Adm. Bank	\$ 22,324.13	\$ 21,712.75
Taxes Truck	\$ 4,946.42	\$ 4,917.97
Depreciation of Fixed Asset	\$ 1,615.35	\$ 1,599.48
Office cost Running	\$ 7,810.76	\$ 7,765.84
Other / Miscellaneous	\$ 188,251.47	\$ 187,168.94
Total Administration and Other Expenses	\$ 729,159.31	\$ 724,476.77
Net Profit (Loss) for the Period Ended June 30, 2025	\$ 558,420.65	\$ 555,699.09

GOLD AND GEMSTONE MINING, INC.
Consolidated Statement of Changes In Shareholders' Equity (Deficit)
For the Year Ended: June 30, 2025

	Common Shares Issued	Amount	Preferred (A) Shares Issued	Amount	Preferred (C) Shares Issued	Amount	Discount on Common Stock	Additional Paid-in Capital	Total Liabilities & Equity	Total Equity
Net Profit/Loss Dec 31, 2023	-	-	-	-	-	-	-	-	593,076	593,076
Balance Dec 31, 2023	1,932,393,877	\$ 19,324	1,985,499	\$ 19.9	\$ -	\$ (136,575)	\$ 117,231	\$ 7,957,858	\$ 7,957,858	
Common Stock	-	-	-	-	-	-	-	-	-	-
Net Profit/Loss June 30, 2024	-	-	-	-	-	-	-	-	555,691	555,691
Balance June 30, 2024	1,932,393,877	\$ 19,324	1,985,499	\$ 19.9	\$ -	\$ (136,575)	\$ 117,231	\$ 9,084,624	\$ 9,084,624	
Common Stock	-	-	-	-	-	-	-	-	-	-
Net Profit/Loss Sept 30, 2024	-	-	-	-	-	-	-	-	605,769	605,769
Balance Sept 30, 2024	1,932,393,877	\$ 19,324	1,985,499	\$ 19.9	\$ -	\$ (136,575)	\$ 117,231	\$ 9,690,393	\$ 9,690,393	
Common Stock	95,000,000	950	-	-	-	-	-	-	-	950
Additional Cash Assets	-	-	-	-	-	-	(950)	-	-	(950)
Net Profit/Loss Dec. 31, 2024	-	-	-	-	-	-	-	-	570,628	570,628
Balance Dec. 31, 2024	2,027,393,877	\$ 20,274	1,985,499	\$ 19.9	\$ -	\$ (136,575)	\$ 116,281	\$ 10,261,021	\$ 10,261,021	
Common Stock	101,180,000	1,012	-	-	-	-	-	-	-	1,012
Additional Cash Assets	-	-	-	-	-	-	(1,012)	-	-	(1,012)
Net Profit/Loss Mar. 31, 2025	-	-	-	-	-	-	-	-	551,929	551,929
Balance March 31, 2025	2,128,573,877	\$ 21,286	1,985,499	\$ 19.9	\$ -	\$ (136,575)	\$ 115,269	\$ 10,812,950	\$ 10,812,950	
Common Stock	-	-	-	-	-	-	-	-	-	-
Additional Cash Assets	-	-	-	-	-	-	-	-	-	-
Net Profit/Loss June 30, 2025	-	-	-	-	-	-	-	-	558,421	558,421
Balance June 30, 2025	2,128,573,877	\$ 21,286	1,985,499	\$ 19.9	\$ -	\$ (136,575)	\$ 115,269	\$ 11,371,371	\$ 11,371,371	

See accompanying Notes to Financial Statements

Gold and GemStone Mining Inc.
CASH FLOW STATEMENT (UNAUDITED)
For Period Ended June 30, 2025

	30 June 2025	30 June 2024
A. Cash Flow From Operational Activities		
Net Profit	\$ 558,906.45	\$ 555,691.09
Additions:		
Depreciation of Fixed Asset	\$ 1,615.35	\$ 1,599.48
Decrease in Account Receivable	\$ -	\$ -
Decrease in Other Receivables	\$ -	\$ -
Decrease in Other Current Assets	\$ -	\$ -
Total Additions	\$ 560,521.80	\$ 557,290.57
Subtractions:		
Increase of Account Receivable	\$ 141,917.80	\$ 117,557.91
Increase of Other Receivables	\$ 103,980.53	\$ 105,358.32
Increase of Other Current Assets	\$ -	\$ 222,916.23
Total Subtractions	\$ 245,898.33	\$ 445,832.46
Total Cash Flow from Operational Activities	\$ 314,623.46	\$ 111,458.11
B. Cash Flow from Investment Activities		
Cash Receipt From Selling Asset	\$ -	\$ -
Cash Payment for Buying Asset	\$ -	\$ -
Total Cash Flow from Investment Activities	\$ -	\$ -
C. Cash Flow From Funding Activities		
Increase of Long Term Debt	\$ -	\$ -
Cash Receipt from Long Term Debt	\$ -	\$ -
Cash Payment for Debt	\$ -	\$ -
Total Cash Flow from Funding Activities	\$ -	\$ -
Increase (Decrease) of Cash Flow	\$ 314,623.46	\$ 111,458.11
Cash at the Beginning of Period	\$ 3,125,533.93	\$ 2,147,986.53
Cash at the End of Period	\$ 3,440,157.40	\$ 2,259,444.65

Gold And Gemstone Mining, Inc.
Notes To Unaudited Financial Statements
For the Period Ending June 30, 2025

NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS

Gold and Gemstone Mining Inc. (formerly Global GSM Solutions, Inc.) ("the Company") was incorporated under the laws of the State of Nevada, U.S., on March 5, 2008. On April 24, 2012, the Company amended its articles of incorporation to change the name of the Company to Gold and Gemstone Mining Inc. On October 10, 2023, the Company amended its articles of incorporation; on October 12, 2023, the Company merged with and into Gold and Gemstone Mining, Inc., an Oklahoma Corporation.

The Company is engaged in the Mentawai Islands and Beyond charter boat business. Its charter vessel, the Kuda Laut, is a Mentawai Surf Charter vessel for the World-Famous Mentawai Islands. The Kuda Laut has been chartering to the Mentawai, Telos, Nia's, and Banyak Islands for over 25 seasons. From the Lagundri Bay in Nias, the Hinakos, to the Bay of Plenty in the Banyak, to the Telos extended rights, also the famous waves in the Mentawais, such as Rifles, No Kandui, Ebay, etc in the Playground, to Telescopes, Bintang, Lances Right. The Company also operates a Cargo Boat Business providing transportation for the commercial construction industry through Indonesia.

The Company launched Cafe Maria, an enchanting oceanfront hotel and restaurant cafe on the pristine shores of Balangan Beach, Bali. This distinctive venue combines the allure of a beachside cafe with the intimate charm of an 8-room hotel set against the backdrop of the majestic Indian Ocean. As a gateway to Balangan Beach's Beauty, Cafe Maria's enviable position on Balangan Beach affords visitors unparalleled views of the Indian Ocean, making it an irresistible destination for both residents and international travelers. The cafe and restaurant on the ground floor aim to become Bali's newest culinary landmark.

In May 2022, the Company acquired the luxury vessel Maki, 105 feet live aboard. Features five Cabins – 3 Luxury Suites, a large living room, open plan two dining tables, a kitchen, T.V., and an external lounge to hang out and watch the surf from a sun deck to increase service capabilities in the Mentawai Islands as part of our growth strategy to grow our fleet. (<https://www.makiboat.com>). With its roots in the Mentawai Islands Surfing & Tourism Industry, Surf All Day's high-end services attract clients from hotels, resorts, and tourism services, leading to record growth expectations in 2022." In addition to Maki, the Company is evaluating acquisitions to increase the number of ultimate charter vessels in our fleet and new attractive chartering packages for significant islands in the Mentawai Islands.

The Company opened the Nasara resort, our brand new, environmentally friendly resort. Nasara is conceived as an iconic recreation destination. As a surfing destination, few places on earth offer diverse, reliable waves on offer across the entire island group throughout the year. Stage 1 is ready and open for business ahead of schedule. In addition to our overall growth, Nasara will be the cornerstone of our plan to build and construct a 37 Villa tourism resort. The facilities and surroundings are outstanding on a world-class scale." The development objective is to create a 4.5-star destination to be enjoyed by locals and foreigners alike.

According to reports, experts believe the global recreational boat market will reach revenues of more than USD \$50 billion by 2030, growing at a CAGR Compound Annual Growth Rate) of approximately 8.75% during 2025-2030. It is believed that the massive growth of the travel and tourism industry across the European region will positively impact the development of the global market. Interest in surfing is growing as well. Young and adult enthusiasts, beginners, and professionals look for uncrowded remote surf breaks and new spots to learn surfing or ride high-quality waves.

The rapid economic development and the growing demand for charter services in Southeast Asia will boost the demand for new products in the market. The rapid economic growth, increasing HNWI (high-net-worth individuals) population, and the growing popularity of Southeast Asian tourist beaches and marine and surfing destinations will boost revenues in the global recreational boating market. Reports also state that the rising participation in leisure boating activities across the European

and U.S. regions will increase the demand for superior systems in the global recreational boating market.

PT Surf All Day established a new business as a Timber Factory, this factory will import and export timber. The Company has secured 7,000 Hektar's of timber. This is equal to over 17,000 acres of timber. Its division of Cargo Business will gain activity in the transportation of the import and export of timber throughout the commercial construction industry of Indonesia. The Cargo Boat Murni, headquartered in Padang Harbor, Sumatra, revenues are expected to increase by 8.05% in 2025. The Cargo Boat Murni's capacity to haul 200 tons of building materials for Resorts and Government Contracts will continue to increase revenue as Indonesia's construction and land development sector between Sumatra, Nias, and Telos islands expand rapidly.

Fleet expansion with 20 Ton Cargo Trucks to meet Increasing demand in its Timber and Charcoal Business: as a leading provider of timber and charcoal products in Indonesia, the acquisition of three additional 20 Ton cargo trucks expands the Company's fleet to meet the growing demands of its timber and charcoal business. As the market for the Company's products continues to increase, The Company is committed to delivering high-quality timber and charcoal to our valued customers worldwide in a timely manner. Adding these three new trucks will significantly enhance our capabilities and ensure efficient and reliable deliveries.

Construction value for building projects is estimated to reach USD 49.31 billion in 2025-2030, driven by growth in the housing and industrial sectors. Trends in other categories, such as hotel, retail, and office, continue to show growth compared to 2021, which may boost the construction market in the coming years.

Indonesia is Asia's second most productive and profitable construction market, where many construction projects are underway in residential and non-residential sectors. There is a massive demand for residential properties, and the property sector is growing in major cities across the country. Public works investment is crucial in the government's plan to provide water resources, roads, and human settlement infrastructure for long-term development.

Gold and Gemstone Mining, Inc. (OTC: GGSM); "the Company"), a leader in chartering to the world-famous Mentawai Island and Beyond, posts positive annual revenues.

The Company is highlighting significant achievements, solidifying its strong foundation for growth in the coming year. We offer Clients charters to uncrowded beaches, marine, and remote high-quality surfing waves, providing an unforgettable experience."

GGSM anticipates further growth with the world reopening as travelers chase the full excitement/exhilaration of the charter services and leisure boating vacation experience, immersing themselves in warm-weather, remote, uncrowded activities to beaches and marine and high-quality surfing. The GGSM management team reviews new opportunities and strategic partnerships while growing a proven business model for long-term growth and profitability.

Solid revenue performance and cash flow provide a solid foundation for acquiring or investing in significant growth opportunities and continuing to scale up development of new and current business units to take advantage of Indonesian projected tourism and Cargo transportation business units."

Acquired Charter boat Saranya, a 10-passenger, plus 4 crew members live aboard the vessel to its fleet. The additional charter boat will allow the Company to meet consumer demand for ocean expeditions.

The Company's Year-end is December 31.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with the Financial Accounting Standards Board

("FASB") "FASB Accounting Standard Codification TM" (the "Codification"), which is the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with generally accepted accounting principles ("GAAP") in the United States.

Going Concerns

The accompanying financial statements have been prepared, contemplating the realization of assets and the satisfaction of liabilities in the normal course of business. As of June 30, 2024, the Company had cash of \$2,259,444 and accumulated earnings of \$8,813,575. As of June 30, 2025, the Company had cash of \$3,440,157 and accumulated earnings of \$11,092,863.

The Company has sufficient cash and operations to support operational cash flow, which is expected to remain sufficient for the foreseeable future.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant estimates relate to income taxes and contingencies. The Company bases its estimates on historical experience, known or expected trends, and various other assumptions that are believed to be reasonable given the quality of information available as of the date of these financial statements. The results of these assumptions provide the basis for making estimates about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results could differ from these estimates.

Cash and cash equivalents

Cash and cash equivalents consist of highly liquid investments with an original maturity of three months or less.

Income taxes

The Company accounts for income taxes under FASB ASC 740, "Accounting for Income Taxes". Under FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under FASB ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. FASB ASC 740-10-05, "Accounting for Uncertainty in Income Taxes" prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities.

The amount recognized is measured as the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement. The Company assesses the validity of its conclusions regarding uncertain tax positions quarterly to determine if facts or circumstances have arisen that might cause it to change its judgment regarding the likelihood of a tax position's sustainability under audit.

Net Loss per Share

Net loss per common share is computed by dividing net loss by the weighted average common shares outstanding during the period as defined by Financial Accounting Standards, ASC Topic 260, "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.

Recent Accounting Pronouncements

There are no recent accounting pronouncements that impact the Company's operations.

NOTE 3 – EQUITY

The Company has the Authority to Issue 2,700,000,000 shares of \$0.00001 par value, common stock. As of June 30, 2025, 2,128,573,877 shares were issued and outstanding, and as of June 30, 2024, 1,932,393,877 shares were outstanding.

NOTE 4 – CONVERTIBLE NOTES PAYABLE -RELATED PARTY

As of June 30, 2025, the Company has no notes payable:

NOTE 5 – COMMITMENTS AND CONTINGENCIES

The Company has no contractual commitments as of June 30, 2025.

NOTE 6 – PROPERTY AND EQUIPMENT

Land
Office Equipment-Mentawai Vehicle
Kitchen Equipment

NOTE 7 – SUBSEQUENT EVENTS

In accordance with SOFAS 165 (ASC 855-10), management has performed an evaluation of subsequent events through the date that the financial statements were available to be issued and has determined that it does not have any material subsequent events to disclose in these financial statements.