

Torque Lifestyle Brands, Inc.

32C, Anhongji Tianyao Square
Longhua District,
Shenzhen, Guangdong, China

+86-185-7661-4510
catherinezzq668@gmail.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:

915,205,696 as of June 30, 2025 (Current Reporting Period Date or More Recent Date)

915,205,696 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: ☐

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.

- Torque Lifestyle Brands, Inc. – From July 27, 2020, to present
- Reunite Investments, Inc. – From June 6, 2009, to July 27, 2020 (Note: This name change was not ratified by FINRA, and the Company continued trading as Commodore International Corporation.)
- Commodore International Corporation – From October 6, 2005, to June 6, 2009
- Yeahronimo Media Ventures, Inc. – From September 16, 2005, to October 6, 2005
- Commodore Inc. – From July 7, 2005, to September 16, 2005
- Yeahronimo Media Ventures, Inc. – From March 7, 2005, to July 7, 2005
- Tensleep Technologies, Inc. – From May 10, 2000, to March 7, 2005
- Tensleep Design, Inc. – From May 10, 1999, to May 10, 2000 (Original incorporation)

Current State and Date of Incorporation or Registration: Colorado, May 10, 1999

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

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

Torque Lifestyle Brands, Inc., is a Colorado corporation. It was originally incorporated as Tensleep Design, Inc. on May 10, 1999, under the laws of the State of Colorado. Over the years, the Company underwent multiple name changes, eventually adopting the name Commodore International Corporation on October 6, 2005.

On April 14, 2020, the 2nd Judicial District Court in Denver County appointed Small Cap Compliance, LLC as custodian of the Company, as the Company had been abandoned or inactive. The Company was reinstated on April 19, 2020, and its Articles of Incorporation were amended to increase the authorized shares to 500,000,000 and designate Series A Preferred Stock.

On July 27, 2020, the Company filed a Certificate of Amendment with the Colorado Secretary of State to change its name to Torque Lifestyle Brands, Inc., its current name.

On September 29, 2022, the Company amended its Articles of Incorporation to increase the authorized shares to 3,000,000,000 shares for common stock and 10,000,000 shares for Series A Preferred Stock. The amendment also modified the rights of the Series A Preferred Stock, granting each share voting rights equal to four times the sum of: (a) all issued and outstanding shares of Common Stock at the time of voting, plus (b) the total number of votes of all other classes of issued and outstanding preferred stock at the time of voting. Additionally, each share of Series A Preferred Stock is now redeemable at the option of the holders for an aggregate of \$1.00 for all such shares and is no longer convertible into Common Stock.

During the past five years, there have been no mergers, reorganizations, or changes in jurisdiction of incorporation. The Company was known as Reunite Investments, Inc. until the official name change to Torque Lifestyle Brands, Inc. on July 27, 2020.

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:

32C, Anhongji Tianyao Square
Longhua District,
Shenzhen, Guangdong, China

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:

N/A

2) Security Information

Transfer Agent

Name: Equiniti Trust Company
Phone: 303-282-4800
Email: chad.dalton@equiniti.com
Address: 275 Madison Avenue
34th Floor
New York New York 10016

Publicly Quoted or Traded Securities:

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

Trading symbol:	<u>TQLB</u>
Exact title and class of securities outstanding:	<u>Common</u>
CUSIP:	<u>891332207</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>3,000,000,000</u> as of date: <u>June 30, 2025</u>
Total shares outstanding:	<u>915,205,696</u> as of date: <u>June 30, 2025</u>
Total number of shareholders of record:	<u>145</u> as of date: <u>June 30, 2025</u>

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

N/A

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:	<u>Series A Preferred Stock</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>10,000,000</u> as of date: <u>June 30, 2025</u>
Total shares outstanding:	<u>400,000</u> as of date: <u>June 30, 2025</u>
Total number of shareholders of record:	<u>1</u> as of date: <u>June 30, 2025</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.

None

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

Series A Preferred Stock: Each share of Series A Preferred Stock shall have voting rights equal to four times the sum of: (a) all issued and outstanding shares of Common Stock at the time of voting, plus (b) the total number of votes of all other classes of issued and outstanding preferred stock at the time of voting. Additionally, each share of Series A Preferred Stock is redeemable at the option of the holders for an aggregate of \$1.00 for all such shares, and such share is not convertible into Common Stock.

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 Opening Balance: Date <u>January 1, 2023</u> Common: <u>284,371,826</u> Preferred: <u>400,000</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.

August 11, 2023	New Issuance	2,250,000	Common	\$2,250 (\$0.001 per share)	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Debt Conversion	Restricted	4(a)(2)
August 11, 2023	New Issuance	2,250,000	Common	\$2,250 (\$0.001 per share)	Yes	Parcae Capital Corp. – Holly Magliochetti	Debt Conversion	Restricted	4(a)(2)
August 11, 2023	New Issuance	20,000,000	Common	\$20,000 (\$0.001 per share)	Yes	Diamond Capital Ventures, LLC. – Corain McGinn	Services Provided	Restricted	4(a)(2)
August 11, 2023	New Issuance	20,000,000	Common	\$20,000 (\$0.001 per share)	Yes	Parcae Capital Corp. – Holly Magliochetti	Services Provided	Restricted	4(a)(2)
August 11, 2023	New Issuance	10,000,000	Common	\$10,000 (\$0.001 per share)	Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)
August 11, 2023	New Issuance	8,000,000	Common	\$8,000 (\$0.001 per share)	Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)
August 11, 2023	New Issuance	2,250,000	Common	\$2,250 (\$0.001 per share)	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Debt Conversion	Restricted	4(a)(2)
September 30, 2023	New Issuance	4,375,000	Common	\$4,375 (\$0.001 per share)	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Debt Conversion	Restricted	4(a)(2)
September 30, 2023	New Issuance	4,375,000	Common	\$4,375 (\$0.001 per share)	Yes	Parcae Capital Corp. – Holly Magliochetti	Debt Conversion	Restricted	4(a)(2)
September 30, 2023	New Issuance	10,000,000	Common	\$10,000 (\$0.001 per share)	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Services Provided	Restricted	4(a)(2)
September 30, 2023	New Issuance	10,000,000	Common	\$10,000 (\$0.001 per share)	Yes	Parcae Capital Corp. – Holly Magliochetti	Services Provided	Restricted	4(a)(2)
September 30, 2023	New Issuance	5,000,000	Common	\$5,000 (\$0.001 per share)	Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)

September 30, 2023	New Issuance	500,000	Common	\$500 (\$0.001 per share)	Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)
November 17, 2023	New Issuance	2,564,500	Common	\$2,564.50 (\$0.001 per share)	Yes	Corain McGinn	Debt Conversion	Restricted	4(a)(2)
November 17, 2023	New Issuance	30,000,000	Common	\$30,000 (\$0.001 per share)	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Services Provided	Restricted	4(a)(2)
November 17, 2023	New Issuance	30,000,000	Common	\$30,000 (\$0.001 per share)	Yes	Parcae Capital Corp. – Holly Magliochetti	Services Provided	Restricted	4(a)(2)
November 17, 2023	New Issuance	15,000,000	Common	\$15,000 (\$0.001 per share)	Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)
November 17, 2023	New Issuance	12,000,000	Common	\$12,000 (\$0.001 per share)	Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date <u>June 30, 2025</u>		Common:							
<u>915,205,696</u>									
Preferred: <u>400,000</u>									

Example: A company with a fiscal year end of December 31st 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:

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.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)

Total Outstanding Balance:

Total Shares:

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

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 a development-stage company focused on sourcing China's high-concentration domestic liquor and distributing it globally. In its early stages of operation, the Company is actively working to establish distribution networks across international markets. The Company plans to partner with global distributors, retailers, and wholesalers to ensure widespread availability of its product. Additionally, the Company will navigate international trade regulations and market-specific requirements to introduce China's high-concentration liquor to a global consumer base.

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

N/A

C. Describe the issuers' principal products or services.

The Company's principal product is China's high-concentration domestic liquor, which will be sourced from China and distributed globally.

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.

⁵ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

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.

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.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Ziqing Zhang	CEO, CFO, Director, 5% control person	ShenZhen, Guangdong, China	400,000 875,833,870	Series A Preferred Common	100% 95.70%

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

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

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: _____

Firm: _____

Nature of Services: _____

Address 1: _____

Address 2: _____

Phone: _____

Email: _____

9) Disclosure & Financial Information

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

Name: **Ziqing Zhang**
Title: **CEO, CFO, Director**
Relationship to Issuer: **Officer of the Company**

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: **Ziqing Zhang**
Title: **CEO, CFO, Director**
Relationship to Issuer: **Officer of the Company**

Describe the qualifications of the person or persons who prepared the financial statements:⁶ **Ziqing Zhang is well-qualified by extensive experience with various businesses to prepare these financial statements.**

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.

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:

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, Ziqing Zhang certify that:

1. I have reviewed this Disclosure Statement for Torque Lifestyle Brands, 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.

8/2/2025 [Date]

/s/ Ziqing Zhang [CEO's Signature]

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

Principal Financial Officer:

I, Ziqing Zhang certify that:

1. I have reviewed this Disclosure Statement for Torque Lifestyle Brands, 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.

8/2/2025 [Date]

/s/ Ziqing Zhang [CFO's Signature]

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

TORQUE LIFESTYLE BRANDS, INC.
FINANCIAL STATEMENTS
AS OF AND FOR THE THREE MONTHS ENDED
JUNE 30, 2025
(UNAUDITED)

Torque Lifestyle Brands, Inc.**BALANCE SHEETS***Unaudited*

	June 30, 2025	December 31, 2024
Assets		
Current Assets		
Cash	\$ -	\$ -
Total Current Assets	-	-
Total Assets	-	-
Liabilities and Stockholders' Deficit		
Current Liabilities		
Accounts payable and accrued expenses	(650)	-
Due to related party	26,470	-
Total Current Liabilities	25,820	-
Total Liabilities	25,820	-
Commitment & contingencies	-	-
Stockholders' Deficit		
Series A Preferred Stock, \$0.001 par value; 10,000,000 shares authorized, 400,000 and 400,000 shares issued and outstanding, respectively	400	400
Common Stock, \$0.001 par value; 3,000,000,000 shares authorized, 915,205,696 and 915,205,696 shares issued and outstanding, respectively	915,206	915,206
Additional paid-in capital	5,089,838	5,089,838
Accumulated loss	(6,031,264)	(6,005,444)
Total Stockholders' Deficit	(25,820)	-
Total Liabilities and Stockholders' Deficit	\$ -	\$ -

See accompanying notes to unaudited financial statements

Torque Lifestyle Brands, Inc.
STATEMENTS OF OPERATIONS
Unaudited

	Three Months Ended		Six Months Ended	
	June 30,	June 30,	June 30,	June 30,
	2025	2024	2025	2024
Revenues	\$ -	\$ -	\$ -	\$ -
Operating expenses				
Professional fees	4,000	(114,723)	4,000	(22,801)
Other general & administrative expense	19,420	9	21,820	9
Total operating expenses	<u>23,420</u>	<u>(114,714)</u>	<u>25,820</u>	<u>(22,792)</u>
Income (Loss) from operations	<u>(23,420)</u>	<u>114,714</u>	<u>(25,820)</u>	<u>22,792</u>
Other Income (Expenses)				
Interest income (expense)	-	1,000	-	417
Gain (Loss) on settlement of debt	-	(12,683)	-	(12,683)
Total other income (expenses)	<u>-</u>	<u>(11,683)</u>	<u>-</u>	<u>(12,266)</u>
Net income (loss) before income tax	<u>(23,420)</u>	<u>103,031</u>	<u>(25,820)</u>	<u>10,526</u>
Income tax expense	-	-	-	-
Net income (loss)	<u>\$ (23,420)</u>	<u>\$ 103,031</u>	<u>\$ (25,820)</u>	<u>\$ 10,526</u>
Earnings (Loss) per Share - Basic and Diluted	<u>\$ (0.000)</u>	<u>\$ 0.000</u>	<u>\$ (0.000)</u>	<u>\$ 0.000</u>
Weighted Average Shares Outstanding - Basic and Diluted	<u>915,205,696</u>	<u>915,205,696</u>	<u>915,205,696</u>	<u>915,205,696</u>

See accompanying notes to unaudited financial statements

Torque Lifestyle Brands, Inc.
STATEMENTS OF STOCKHOLDERS' DEFICIT
For the Six Months Ended June 30, 2025 and 2024
Unaudited

	<u>Series A Preferred Stock</u>			<u>Common Stock</u>				
	<u>Shares</u>	<u>Par Value, \$0.001</u>	<u>Shares</u>	<u>Par Value, \$0.001</u>	<u>Additional paid-in capital</u>	<u>Accumulated loss</u>	<u>Total Stockholders' Deficit</u>	
Balance, December 31, 2023	400,000	\$ 400	915,205,696	\$ 915,206	\$ 5,089,838	\$ (6,015,970)	\$ (10,526)	
Net loss						(92,505)	(92,505)	
Balance, March 31, 2024	400,000	400	915,205,696	915,206	5,089,838	(6,108,475)	(103,031)	
Net income						103,031	103,031	
Balance, June 30, 2024	400,000	400	915,205,696	915,206	5,089,838	(6,005,444)	-	
 Balance, December 31, 2024	 400,000	 \$ 400	 915,205,696	 \$ 915,206	 \$ 5,089,838	 \$ (6,005,444)	 \$ -	
Net loss						(2,400)	(2,400)	
Balance, March 31, 2025	400,000	400	915,205,696	915,206	5,089,838	(6,007,844)	(2,400)	
Net loss						(23,420)	(23,420)	
Balance, June 30, 2025	400,000	400	915,205,696	915,206	5,089,838	(6,031,264)	(25,820)	

See accompanying notes to unaudited financial statements

Torque Lifestyle Brands, Inc.
STATEMENTS OF CASH FLOWS
Unaudited

	Six Months Ended	
	June 30, 2025	June 30, 2024
Cash Flows from Operating Activities		
Net income (loss)	\$ (25,820)	\$ 10,526
Adjustment to reconcile Net income (loss) from operations:		
Amortization of debt discount	-	(7,500)
<i>Changes in operating assets and liabilities</i>		
Other current receivables and prepayments	-	1,830
Accounts payable and accrued expenses	(650)	(12,760)
Net Cash Used in Operating Activities	(26,470)	(7,904)
Cash Flows from Financing Activities		
Proceeds from (Repayment of) related party payables	26,470	-
Proceeds from promissory note – related party	-	7,500
Net Cash Provided by Financing Activities	26,470	7,500
Net Increase (Decrease) in Cash	-	(404)
Cash at Beginning of Period	-	404
Cash at End of Period	\$ -	\$ -
Supplemental Cash Flow Information:		
Income Taxes Paid	\$ -	\$ -
Interest Paid	\$ -	\$ -

See accompanying notes to unaudited financial statements

TORQUE LIFESTYLE BRANDS, INC.
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

Note 1 – Organization and Nature of Operations

Torque Lifestyle Brands, Inc. (“TQLB” or the “Company”), formerly known as Commodore International Corporation, Reunite Investments, Inc., Yeahronimo Media Ventures Inc., Commodore Inc., Tensleep Technologies, Inc., and Tensleep Design, Inc., was incorporated in the State of Colorado on May 10, 1999.

On April 14, 2020, the Company’s operations were abandoned by the prior management, leading to the appointment of Small Cap Compliance, LLC as custodian by the 2nd Judicial District Court in Denver County. Upon custodianship, the Company filed a Statement Curing Deficiency, and Rhonda Keaveney was appointed as interim officer and director. The Company was reinstated on April 19, 2020, and its Articles of Incorporation were amended to increase the authorized shares of common stock from 150,000,000 to 500,000,000 and Series A Preferred Stock from 5,000,000 to 10,000,000. On April 20, 2020, the Company issued 400,000 shares of Series A Preferred Stock to Small Cap Compliance, LLC for services rendered.

Following a Stock Purchase Agreement on July 13, 2020, control of the Company transferred from Small Cap Compliance, LLC to David Lovatt and Leonard Armenta. Subsequent transactions led to multiple changes of control over the following years.

Historically, the Company was engaged in the development, production, and sale of nutritional supplements. On February 2, 2021, the Company acquired the American Metabolix™ brand from Sensatus Group, LLC, operating through its wholly owned subsidiary, American Metabolix, Inc. On September 1, 2021, the Company sold all outstanding shares of American Metabolix, Inc. to GenTech Holdings Inc. for \$1,300,000. Additionally, the Company entered into a joint venture agreement on July 21, 2021, forming Zero Torque Manufacturing, LLC with Zero Day Nutrition Company, which was terminated in 2022.

On June 17, 2024, Ms. Ziqing Zhang acquired all 400,000 shares of Series A Preferred Stock and 459,323,685 shares of common stock, resulting in a change of control. Following the transaction, former directors and officers resigned from their positions, and Ms. Ziqing Zhang was appointed CEO, CFO, President, Secretary, and Director of the Company.

As a result of this change of control, the Company has shifted its business focus. The Company is now a development-stage company focused on sourcing China’s high-concentration domestic liquor and distributing it globally.

Note 2 - Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has no revenue and has an accumulated deficit of \$6,031,264 as of June 30, 2025. The Company requires capital for its contemplated operational and marketing activities. The Company’s ability to raise additional capital through the future issuances of common stock is unknown. The obtainment of additional financing, the successful development of the Company’s contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. These conditions and the ability to successfully resolve these factors raise substantial doubt about the Company’s ability to continue as a going concern. The financial statements of the Company do not include any adjustments that may result from the outcome of these uncertainties.

Note 3 - Summary of Significant Accounting Policies

Basis of Presentation

The Company's consolidated financial statements are prepared and presented in accordance with generally accepted accounting principles in the United States of America ("U.S. GAAP").

Use of Estimates and Assumptions

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material.

Changes in estimates are recorded in the period in which they become known. The Company bases its estimates on historical experience and other assumptions, which include both quantitative and qualitative assessments that it believes to be reasonable under the circumstances.

Concentration of credit risk

Financial instruments which potentially subject the Company to concentration of credit risk consist of cash deposits and customer receivables. The Company maintains cash with various major financial institutions. The Company performs periodic evaluations of the relative credit standing of these institutions. To reduce risk, the Company performs credit evaluations of its customers and maintains reserves when necessary for potential credit losses.

Cash and cash equivalents

Cash and cash equivalents consist of bank deposits and cash on hand, which are unrestricted as to withdrawal and use. The Company considers all highly liquid investments with original maturities of three months or less at the time of purchase to be cash equivalents.

Fair Value of Financial Instruments

The Company accounts for financial instruments under Financial Accounting Standards Board ("FASB") ASC 820, *Fair Value Measurements*. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company's principal or, in absence of a principal, most advantageous market for the specific asset or liability.

The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.

The three tiers are defined as follows:

- Level 1 – Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;
- Level 2 – Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and
- Level 3 – Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.

The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company

may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.

The Company's financial instruments, including cash, accounts payable and accrued expenses, and accounts payable and accrued expenses – related party, are carried at historical cost. The carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.

ASC 825-10 *"Financial Instruments"* allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.

Revenue Recognition

The Company recognizes revenue in accordance with ASC 606, Revenue from Contracts with Customers, when control of goods or services is transferred to the customer in an amount that reflects the consideration expected. Revenue recognition follows the five-step model: (i) identifying the contract, (ii) identifying performance obligations, (iii) determining the transaction price, including variable consideration subject to constraints, (iv) allocating the transaction price, and (v) recognizing revenue when (or as) performance obligations are satisfied. The Company assesses all contracts under this framework to ensure compliance with ASC 606.

Original Issue Discounts and Other Debt Discounts

For certain notes issued, the Company may provide the debt holder with an original issue discount (OID). The OID is recorded as a reduction of the carrying amount of the debt and is amortized to interest expense using the effective interest method over the debt term.

In addition, the Company may issue common stock or other equity instruments in connection with debt issuance. The fair value of such instruments is recorded as a debt discount, which reduces the carrying amount of the debt and is amortized to interest expense using the effective interest method over the term of the debt. The total amount of debt discounts recognized does not reduce the carrying amount of the debt below zero.

Debt Issuance Costs

Debt issuance costs incurred with third parties or lenders are recorded as a direct reduction of the carrying amount of the related debt liability and amortized to interest expense using the effective interest method over the debt term.

For revolving credit facilities, debt issuance costs are recorded as an asset and amortized over the term of the arrangement.

Income Taxes

The Company accounts for income tax using the asset and liability method prescribed by ASC 740, *"Income Taxes"*. Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.

The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 *"Income Taxes"*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities.

At June 30, 2025 and December 31, 2024, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Stock-based compensation

The Company accounts for stock-based compensation in accordance with FASB ASC Topic 718, Compensation – Stock Compensation (ASC 718), which requires that equity-based awards to employees and non-employees be measured at fair value on the grant date and recognized as compensation expense over the requisite service period. The fair value of awards is determined using observable market prices, if available; otherwise, it is estimated using appropriate valuation techniques, such as the Black-Scholes option pricing model, which considers:

- Exercise price
- Expected dividend yield
- Expected stock price volatility
- Risk-free interest rate
- Expected life of the option

The Company reassesses its valuation assumptions periodically to reflect market conditions and historical experience.

Basic and Diluted Earnings (Loss) per Share

Basic earnings per share is calculated using the two-class method and is computed by dividing net earnings available to common shareholders by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued. Net earnings available to common shareholders represent net earnings to common shareholders reduced by the allocation of earnings to participating securities. Losses are not allocated to participating securities. Common shares outstanding and certain other shares committed to be, but not yet issued, include restricted stock and restricted stock units (“RSUs”) for which no future service is required.

Diluted earnings per share is calculated under both the two-class and treasury stock methods, and the more dilutive amount is reported. Diluted earnings per share is computed by taking the sum of net earnings available to common shareholders, dividends on preferred shares and dividends on dilutive mandatorily redeemable convertible preferred shares, divided by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued, plus all dilutive common stock equivalents outstanding during the period (stock options, warrants, convertible preferred stock, and convertible debt).

Preferred shares and unvested share-based payment awards that contain nonforfeitable rights to dividends or dividend equivalents (whether paid or unpaid) are participating securities and, therefore, are included in the earnings allocation in computing earnings per share under the two-class method of earnings per share.

Unvested shares of common stock are excluded from the denominator in computing net loss per share.

Restricted stock and RSUs granted as part of share-based compensation contain nonforfeitable rights to dividends and dividend equivalents, respectively, and therefore, prior to the requisite service being rendered for the right to retain the award, restricted stock and RSUs meet the definition of a participating security. RSUs granted under an executive compensation plan are not considered participating securities as the rights to dividend equivalents are forfeitable.

Related Parties

Parties are considered to be related to the Company if the parties, directly or indirectly, through one or more intermediaries, control, are controlled by, or are under common control with the Company. Related parties also include principal owners of the Company, its management, members of the immediate families of principal owners of the Company and its management and other parties with which the Company may deal with if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Note 4 – Related Parties Transactions

Due to related parties and settlements

During the year ended December 31, 2021, related parties advanced \$412,500 to the Company as working capital. The advances were non-interest bearing and due on demand. These amounts were forgiven by related parties in 2022.

Management and Administrative Services

In 2021, the Company incurred \$165,000 (\$100,000 cash and \$65,000 stock-based) in management and administrative service fees payable to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB), under a Management and Administrative Services Agreement effective January 1, 2021.

Sale of Subsidiary

In 2021, the Company sold all 100 issued and outstanding shares of common stock of American Metabolix, Inc. to GenTech Holdings Inc., an entity controlled by David Lovatt and Leonard Armenta Jr., for \$1,300,000.

Notes Payable and Settlements

Between September 2022 and January 2024, the Company issued multiple notes payable to related parties with varying original issue discounts (OIDs) and interest rates of 8%. These notes were accounted for as debt discounts and amortized to interest expense over their respective terms.

Between June 30, 2023, and September 30, 2023, the Company entered into multiple Settlement Agreements and General Releases with related parties. Under these agreements, outstanding debt was converted into common shares at a price of \$0.001 per share, discharging all claims.

On June 19, 2024, as part of a Change of Control, all remaining outstanding notes payable to related parties were either converted into stock or forgiven and written off.

Consulting Agreements and Reversals

The Company had consulting agreements with certain shareholders and officers with terms ranging from 12 to 36 months. These agreements were terminated on June 19, 2024, as part of the Change of Control. Additionally, the Company and respective officers agreed to reverse \$83,500 in consulting expenses incurred during the three months ended March 31, 2024.

Note 5 – Notes Payable Related Parties

Notes payable related parties consisted of the following:

Date Issued	Principal Amount	Cash Received	Original Issue Discount (OID)	Interest Rate	Maturity Date	Status
9/1/2022	\$133,750	\$107,000	\$26,750	8%	9/1/2023	Settled via share issuance
11/1/2022	\$2,500	\$2,000	\$500	8%	11/1/2023	Settled via share issuance
3/1/2023	\$8,750	\$7,000	\$1,750	8%	3/1/2024	Settled via share issuance
4/1/2023	\$5,000	\$4,000	\$1,000	8%	3/1/2024	Settled via share issuance

5/1/2023	\$6,250	\$5,000	\$1,250	8%	3/1/2024	Settled via share issuance
7/1/2023	\$4,500	\$3,600	\$900	8%	7/1/2024	Settled via share issuance
8/1/2023	\$2,500	\$2,000	\$500	8%	8/1/2024	Settled via share issuance
9/1/2023	\$6,250	\$5,000	\$1,250	8%	9/1/2024	Settled via share issuance
1/1/2024	\$9,375	\$7,500	\$1,875	8%	1/1/2025	Settled as part of Change of Control

In September 2022, the Company issued notes payable to related parties in the aggregate of \$133,750, in exchange for cash of \$107,000 representing an original issue discount (OID) of \$26,750. The notes bear interest at 8% and mature in September 2023. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2022 the balance of the notes payable was \$133,750 and unamortized debt discount of \$18,418. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

In November 2022, the Company issued notes payable to related parties in the aggregate of \$2,500, in exchange for cash of \$2,000 representing an original issue discount (OID) of \$500. The notes bear interest at 8% and mature in November, 2023. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2022 the balance of the notes was \$2,500 and unamortized debt discount of \$483. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

In March 2023, the Company issued notes payable to related parties in the aggregate of \$8,750 in exchange for cash of \$7,000 representing an original issue discount (OID) of \$1,750. The notes bear interest at 8% and mature in March 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

In April 2023, the Company issued notes payable to related parties in the aggregate of \$5,000 in exchange for cash of \$4,000 representing an original issue discount (OID) of \$1,000. The notes bear interest at 8% and mature in March 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

In May 2023, the Company issued notes payable to related parties in the aggregate of \$6,250 in exchange for cash of \$5,000 representing an original issue discount (OID) of \$1,250. The notes bear interest at 8% and mature in March 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

On July 28, 2023, the Company issued notes payable to related parties in the aggregate of \$4,500 in exchange for cash proceeds of \$3,600 representing an original issue discount (OID) of \$900. The notes bear interest at 8% and mature in July, 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

On August 28, 2023, the Company issued notes payable to related parties in the aggregate of \$2,500 in exchange for cash proceeds of \$2,000 representing an original issue discount (OID) of \$500. The notes bear interest at 8% and mature in August, 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

On September 27, 2023, the Company issued notes payable to related parties in the aggregate of \$6,250 in exchange for cash proceeds of \$5,000 representing an original issue discount (OID) of \$1,250. The notes bear interest at 8% and mature in September, 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was \$0 as the noteholders entered into the Settlement Agreement and General Release with the Company.

On January 11, 2024, the Company issued notes payable to related parties in the aggregate of \$9,375 in exchange for cash proceeds

of \$7,500 representing an original issue discount (OID) of \$1,875. The notes bear interest at 8% and mature in January, 2025. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable.

On June 19, 2024, as part of a Change of Control, all remaining outstanding notes payable to related parties were either converted into stock or forgiven and written off.

Note 7 – Stockholders’ Equity

Preferred stock

On April 20, 2020, the Company issued 400,000 shares of Series A preferred stock to Small Cap Compliance, LLC (the entity that was appointed as custodian for the Company on April 14, 2020) for services rendered to the Company, including for the reinstatement of the Company’s charter in Nevada. Each share of Series A Preferred Stock shall have voting rights equal to four times the sum of (a) all shares of Common Stock issued and outstanding at time of voting; plus (b) the total number of votes of all other classes of preferred stock which are issued and outstanding at the time of voting. The \$40,000 estimated fair value of the 400,000 shares of Series A preferred stock on April 20, 2020 was expensed in the year ended December 31, 2020.

On July 13, 2020, Small Cap Compliance, LLC entered into a Stock Purchase Agreement with David Lovatt and Leonard Armenta. As a result, the 400,000 shares of Series A preferred stock were transferred (200,000 each to David Lovatt and Leonard Armenta), and a change of control occurred.

Effective on September 1, 2022, Supplement Group (Europe) Ltd entered into Stock Purchase and Stock Assignment Agreements with Diamond Capital Ventures, LLC., Parcae Capital Corp. and Corain McGinn. As a result, all the 400,000 shares of Series A preferred stock were transferred to Corain McGinn and 122,500,000 shares of common stock each were transferred to Diamond Capital Ventures, LLC. and Parcae Capital Corp., and a change of control occurred.

Effective on June 17, 2024, Ziqing Zhang entered into Stock Purchase Agreements with Corain McGinn and The Kimberly Trust. As a result, all 400,000 shares of Series A preferred stock were transferred to Ziqing Zhang and 459,323,685 shares of common stock were transferred to Ziqing Zhang, and a change of control occurred.

Common stock

Stock Splits - Effective August 24, 2020, the Company effectuated a 1 share for 400 shares reverse stock split which reduced the issued and outstanding shares of common stock from 149,449,998 shares to 373,942 shares. Effective July 30, 2021, the Company effectuated a 3-shares for 1 share forward stock split which increased the issued and outstanding shares of common stock from 21,373,942 shares to 64,121,826 shares. The accompanying financial statements have been retroactively adjusted to reflect these stock splits.

On January 19, 2021, the Company issued 45,000,000 (as adjusted) shares of its common stock to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB), for services rendered. These common shares issued were valued at the trading price at the respective date of issuances.

From January 21, 2021 to June 4, 2021, the Company sold a total of 11,700,000 (as adjusted) shares of its common stock to investors in a Regulation A offering at a price of 0.0833 (as adjusted) per share for total proceeds of \$974,400.

On April 8, 2021 and May 3, 2021, the Company issued a total of 1,500,000 (as adjusted) shares of its common stock to a consultant for services rendered. The \$125,000 estimated fair value of the 1,500,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On August 10, 2021, the Company issued a total of 450,000 (as adjusted) shares of its common stock to a service provider for services rendered. The \$450 estimated fair value of the 450,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On October 10, 2021, the Company issued a total of 500,000 (as adjusted) shares of its common stock to a service provider for services rendered. The \$5,000 estimated fair value of the 500,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On December 16, 2021, the Company sold a total of 10,000,000 (as adjusted) shares of its common stock to investors in a Regulation

A offering at a price of 0.01 (as adjusted) per share for total proceeds of \$100,000.

On December 20, 2021, the Company issued 50,000,000 (as adjusted) shares of its common stock to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB), for services rendered. The \$50,000 estimated fair value of the 50,000,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On January 4, 2022, the Company sold a total of 12,500,000 shares of its common stock to investors in a Regulation A offering at a price of 0.01 per share for total proceeds of \$125,000.

On January 4, 2022, the Company issued 150,000,000 shares of its common stock to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB), for services rendered. The \$150,000 estimated fair value of the 150,000,000 shares of TQLB common stock on the date of issuance. These common shares issued were valued at the trading price at the respective date of issuance.

On June 27, 2022, the Company issued 1,600,000 shares of its common stock to GPL Ventures LLC for the conversion of convertible notes payable in the amount of \$400,000. As the conversions were within the terms of the agreement, no additional gain or loss on the conversion has been recognized.

During the year ended December 31, 2022, the Company issued 5,750,000 shares of common stock to two consultants with a fair value of \$68,675 with a requisite service period of 12 months. Pursuant to current accounting guidelines, the Company recorded the fair value of \$68,875 as part of prepaid expenses and is being amortized over the corresponding requisite service period. During the year ended December 31, 2022, the Company amortized a total of \$21,529 prepaid stock compensation, leaving a balance of \$ 47,146 in prepaid expenses as of December 31, 2022. During the six months ended December 31, 2023 the Company amortized a total of \$32,428, leaving a balance in prepaid expenses of \$14,718. These common shares issued were valued at the trading price at the respective date of issuances.

On June 30, 2023, the Company issued 438,769,370 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is \$0.001.

On August 11, 2023, the Company issued 62,500,000 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is \$0.001.

On September 30, 2023, the Company issued 34,250,000 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is \$0.001.

On November 17, 2023, the Company issued 89,564,500 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is \$0.001.

Note 8 – Subsequent Events

In accordance with ASC 855-10, the Company has performed an evaluation of subsequent events through the date that the financial statements were issued and has determined that it has no material subsequent events to disclose in these unaudited financial statements.