

Emo Capital, Corp.

#101-401, Old Caizheng Building,
Bayan Ula Community, Balagal Gole Town,
Xilingol League, 026200, China

+86 18201969425
592298088@qq.com

Annual Report

For the period ending 07/31/2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

405,500,000 as of 07/31/2024 (Current Reporting Period Date or More Recent Date)

315,500,000 as of 07/31/2023 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁵ of the company has occurred during this reporting period:

Yes: No :

⁵ "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.

08/17/2006 – 12/14/2023 Emo Capital, Corp.
12/14/2023 – 11/14/2024 Aroom, Inc.
11/14/2024 – present Emo Capital, Corp.

Current State and Date of Incorporation or Registration: Nevada, 08/17/2006
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
There have been no changes in the state of incorporation in the past five years. The issuer has remained incorporated in the State of Nevada in the past five years. All predecessor names during this period reflect corporate name changes only and not separate entities or reincorporations.

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

None.

List any company name change, 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:

#101-401, Old Caizheng Building, Bayan Ula Community, Balagal Gole Town, Xilingol League, 026200, 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:

2) Security Information

Transfer Agent

Name: ClearTrust, LLC
Phone: (813) 235-4490
Email: Inbox@ClearTrustTransfer.com

Address: 16540 Pointe Village Dr, Suite 210 Lutz, Florida 33558

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>NUVI</u>
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>29156L104</u>
Par or stated value:	<u>\$0.001</u>
Total shares authorized:	<u>450,000,000</u> as of date: <u>07/31/2024</u>
Total shares outstanding:	<u>405,500,000</u> as of date: <u>07/31/2024</u>
Total number of shareholders of record:	<u>13</u> as of date: <u>07/31/2024</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>Preferred Series C Stock</u>
Par or stated value:	<u>\$0.001</u>
Total shares authorized:	<u>1,000</u> as of date: <u>07/31/2024</u>
Total shares outstanding:	<u>1,000</u> as of date: <u>07/31/2024</u>
Total number of shareholders of record:	<u>1</u> as of date: <u>07/31/2024</u>

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

n/a

Security Description:

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

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

One for one voting rights on all common stock, entitled to dividends as determined by the board of directors.
No Pre-emptive rights.

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

The total authorized company's Preferred Series C Stock is 1,000 with 1,000 shares outstanding. The total 1,000 Series C preferred stock shares carry 60% total voting rights on matters submitted to a vote of the Corporation's common stockholders.

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

n/a

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.

n/a

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities in the past two completed fiscal years and any subsequent interim period.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding <u>Opening Balance</u> :			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>08/01/2022</u>									
Common: <u>95,500,000</u>									
Preferred: <u>0</u>									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>09/02/2022</u>	<u>New issuance</u>	<u>1,000</u>	<u>Preferred</u>	<u>0.001</u>	<u>No</u>	<u>J Adam Guo</u>	<u>Service</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>07/13/2023</u>	<u>New issuance</u>	<u>150,000.00</u> <u>0</u>	<u>Common</u>	<u>0.001</u>	<u>Yes</u>	<u>J Adam Guo</u>	<u>Loan payment</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>07/13/2023</u>	<u>New issuance</u>	<u>35,000,000</u>	<u>Common</u>	<u>0.001</u>	<u>Yes</u>	<u>Ming Du</u>	<u>Loan payment</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>07/13/2023</u>	<u>New issuance</u>	<u>35,000,000</u>	<u>Common</u>	<u>0.001</u>	<u>Yes</u>	<u>Wei Zhou</u>	<u>Loan payment</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>10/13/2023</u>	<u>New issuance</u>	<u>30,000,000</u>	<u>Common</u>	<u>0.001</u>	<u>Yes</u>	<u>Xiaojun Ren</u>	<u>Loan payment</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>10/13/2023</u>	<u>New issuance</u>	<u>30,000,000</u>	<u>Common</u>	<u>0.001</u>	<u>Yes</u>	<u>Ky Hoang</u>	<u>Loan payment</u>	<u>Restricted</u>	<u>4(a)(2)</u>

<u>12/13/2023</u>	<u>New issuance</u>	<u>30,000,000</u>	<u>Common</u>	<u>0.0098</u>	<u>No</u>	<u>Jian Li</u>	<u>Joint venture space use fee</u>	<u>Restricted</u>	<u>4(a)(2)</u>
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date <u>07/31/2024</u>									
Common: <u>405,500,000</u>									
Preferred: <u>1,000</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:

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.

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 ⁶	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:

n/a

4) Issuer's Business, Products and Services

⁶ 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.

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")

No operations

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

None

C. Describe the issuers' principal products or services.

No operations

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.

Due to the change of control, Emo Capital, Corp. has relocated and now maintains its executive office at #101-401, Old Caizheng Building, Bayan Ula Community, Balagal Gole Town, Xilingol League, 026200, China.

6) All Officers, Directors, and 5% Beneficial Owners 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% beneficial owner)	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)
J Adam Guo	Control person	Bakersfield, CA 93313	150,200,000	Common Stock	37%

J Adam Guo	Control person	Bakersfield, CA 93313	1,000	Preferred Series C Stock	100%
Collingswood Capital Group (1)	5% beneficial owner	Ave. Insurgentes Sur 730, Mexico City 03100	58,000,000	Common Stock	14.3%
Wei Zhou	5% beneficial owner	Tallahassee, FL 32303	35,000,000	Common stock	8.6%
Ming Du	5% beneficial owner	Rowland Heights, CA 91748	35,000,000	Common Stock	8.6%
Xiaojun Ren	5% beneficial owner	Bakersfield, CA 93311	30,000,000	Common Stock	7.4%
Ky Hoang	5% beneficial owner	Bakersfield, CA 93311	30,000,000	Common Stock	7.4%
Jian Li	5% beneficial owner	North Hollywood, CA 91605	30,000,000	Common Stock	7.4%

(1) Collingswood Capital Group is a company of which executive office is located at Mexico controlled by Neil Robertson.

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: Vic Devlaeminck
Address 1: 10013 N.E. Hazel Dell Avenue, Suite 317
Address 2: Vancouver, WA 98685
Phone: 503-806-3533
Email: vic@vicdevlaeminck.com

Accountant or Auditor

Name: n/a
Firm: n/a
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: n/a
Firm: n/a
Address 1: _____

Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): n/a
Discord: n/a
LinkedIn: n/a
Facebook: n/a
[Other] n/a

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: n/a
Firm: n/a
Nature of Services: n/a
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: **J. Adam Guo**
Title: **Administration Assistant**
Relationship to Issuer: **Former manager**

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: **J. Adam Guo**
Title: **Administration Assistant**
Relationship to Issuer: **Former manager**

Describe the qualifications of the person or persons who prepared the financial statements:⁷ **J. Adam Guo has accumulated several years of experience as a company manager by working with multiple organizations.**

⁷ 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, Lei Xu certify that:

1. I have reviewed this Disclosure Statement for Emo Capital, Corp.;
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.

08/20/2025 [Date]

/s/ Lei Xu [CEO's Signature]

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

Principal Financial Officer:

I, Lei Xu certify that:

1. I have reviewed this Disclosure Statement for Emo Capital, Corp.;
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.

08/20/2025 [Date]

/s/ Lei Xu [CFO's Signature]

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

EMO CAPITAL, CORP.
FOR THE YEAR ENDED JULY 31, 2024
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EMO CAPITAL, CORP.
BALANCE SHEETS
FOR THE YEAR ENDED JULY 31, 2024
(Unaudited)

	July 31, 2024	July 31, 2023
ASSETS		
Current assets		
Cash	\$ —	\$ —
Prepaid expenses	—	—
Total current assets	\$ —	\$ —
Property and equipment, net	—	—
Total assets	\$ —	\$ —
 LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	\$ 46,990	\$ 46,990
Due to related party	20,138	17,294
Total current liabilities	—	—
Notes payable	—	—
Other miscellaneous liabilities	—	—
Total Liabilities	\$ 67,128	\$ 64,284
 Stockholder's deficit		
Common stock, authorized 450,000,000; \$0.001 par value; 405,500,000 and 315,500,000 shares issued and outstanding as of July 31, 2024 and July 31, 2023	375,500	285,500
Preferred stock: \$.001 par value; 1,000 and 0 shares issued and outstanding at July 31, 2024 and July 31, 2023	1	—
Additional paid in capital	2,011,999	1,507,999
Accumulated deficit	(2,454,628)	(1,857,784)
Total stockholders' deficit	(67,128)	(64,284)
Total liabilities and stockholders' equity	\$ —	\$ —

The accompanying notes are an integral part of these financial statements

EMO CAPITAL, CORP.
STATEMENTS OF OPERATIONS
FOR THE YEAR ENDED JULY 31, 2024
(Unaudited)

	July 31, 2024	July 31, 2023
REVENUE	\$ —	\$ —
Cost of goods sold	—	—
Gross profit	—	—
 OPERATING EXPENSES		
General and administrative expenses	297,344	8,488
Professional fees	5,500	16,600
Legal fees	—	500
Compensation expenses	240,000	880,000
Total operating expenses	542,844	905,588
Loss from operations	(542,844)	(905,588)
 OTHER INCOME (EXPENSE)		
Loss on issuance of shares for debt settlement	(54,000)	(198,000)
Interest Expense	—	—
Total other income (Expense)	(54,000)	(198,000)
Net loss before income tax provision	\$ (596,844)	\$ (1,103,588)
Provision for income tax	—	—
NET LOSS	\$ (596,844)	\$ (1,103,588)
Basic and diluted earnings per share on net loss	\$ (0.00)	\$ (0.00)
Weighted average shares outstanding – basic and diluted	405,500,000	315,500,000

The accompanying notes are an integral part of these financial statements

EMO CAPITAL, CORP.
STATEMENTS OF STOCKHOLDERS' DEFICIT (EQUITY)
FOR THE YEAR ENDED JULY 31, 2024
(Unaudited)

Description	Common Stock		Preferred		Additional Paid-In Capital	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount			
Balance, July 31, 2023	315,500,000	\$ 285,500	1,000	\$ 1	\$ 1,507,999	\$ (1,857,784)	(64,284)
Shares issued-joint venture	30,000,000	30,000	—	—	264,000	—	294,000
Share issued-paying loans	60,000,000	60,000	—	—	240,000	—	300,000
Net loss	—	—	—	—	—	(596,844)	(596,844)
Balance, July 31, 2024	<u>405,500,000</u>	<u>\$ 375,500</u>	<u>1,000</u>	<u>\$ 1</u>	<u>\$ 2,011,999</u>	<u>\$ (2,454,628)</u>	<u>(67,128)</u>

The accompanying notes are an integral part of these financial statements

EMO CAPITAL, CORP.
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JULY 31, 2024
(Unaudited)

	July 31, 2024	July 31, 2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	\$ (596,844)	\$ (1,103,588)
Adjustments to reconcile net loss to net cash (used in) operating activities		
Shares issued for joint venture	294,000	—
Shares issued for professional services	—	1,000
Stock-based compensation	240,000	880,000
Loss on issuance of shares for debt extinguishment	54,000	198,000
Loan payable -related party (pay loan with cash)	(470)	—
Net cash used in operating activities	(9,314)	(24,588)
Financing activities		
Proceeds from related party loan	—	—
Contributions to capital	—	—
Loan payable	—	—
Net cash provided by financing activities	9,314	24,588
NET INCREASE IN CASH	—	—
CASH, BEGINNING OF PERIOD	—	—
CASH, END OF PERIOD	\$ —	\$ —
Supplemental disclosure of cash flow information		
Cash paid for interest expense	\$ —	\$ —
Cash paid for income taxes	\$ —	\$ —

The accompanying notes are an integral part of these financial statements

EMO CAPITAL, CORP.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2024

1. Nature of operations

Emo Capital, Corp. (“we”, “our”, “Emo”, the “Company”) is a for profit corporation established under the corporate laws of the State of Nevada on August 23, 2006 to create and develop a new social networking website targeted to the Chinese speaking market.

On February 28, 2008, the Company's registration statement on Form SB-2 was declared effective by the staff of the Securities and Exchange Commission (“SEC”). In that registration statement, the Company registered shares of common stock for sale in a self-underwritten offering and for public resale by certain stockholders identified in the registration statement. Upon the effective date of the registration statement, the Company became subject to the reporting requirements of Section 12(b) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and commenced filing reports under the Exchange Act through the quarter ended April 30, 2017.

On March 12, 2019, the Eighth Judicial District Court of Nevada entered an order appointing Bryan Glass as custodian of the Company, authorizing and directing him to, among other things, take any action reasonable, prudent and for the benefit of the Company, including reinstating the Company under Nevada law, appointing officers and convening an annual meeting of stockholders (the “Order”). Mr. Glass was not a shareholder of the Company on the date that he applied to serve as a custodian of the Company. Thereafter, the board of directors and Mr. Glass, in his role as custodian, appointed himself to serve as the President of the Company.

From time to time, Mr. Glass has submitted and may in the future submit applications to the courts of the state of Nevada to be appointed as the custodian of corporations in which he already is a shareholder that have forfeited their right to exist as a corporation for reasons such as failure to file annual reports or to pay required fees, and such applications may or may not be successful. If the court approves the application, Mr. Glass is appointed to serve as the custodian of such corporations. In the past, he either has contributed assets to these corporations or sold them to third parties.

On March 19, 2019, (i) the Company was reinstated as a corporation under the laws of Nevada and (ii) the Company filed a Certificate of Amendment to the Articles of Incorporation Filed By Custodian specifically to advise the secretary of state that Mr. Glass did not have a previous history of criminal, administrative, civil or National Association of Securities Dealers or SEC investigations, violations or convictions against him or any of his affiliates. By resolutions dated March 19, 2019, Mr. Glass, in his capacity as the custodian of the Company, appointed himself to serve as the president, secretary and treasurer of the Company. In addition, on March 19, 2019, the Company issued to Mr. Glass 60,000,000 shares of common stock at a price of \$0.001 per share for an aggregate cost of \$660,000, which sum was paid by the performance of services to the Company and the reimbursement of expenses incurred by Mr. Glass on the Company's behalf in the amount of \$16,065. The expenses incurred by Mr. Glass included \$6,065 to the state of Nevada for fees in connection with reinstating the Company and other filings to bring the Company current under the requirements of Nevada corporate law, and \$10,000 to the transfer agent for outstanding fees.

On May 20, 2019, the Company held a shareholders meeting at which the holders of 60,001,000 shares, representing a majority of the outstanding shares of common stock of the Company as of such date, were present and voted. At the meeting, the holders of all of the shares of common stock voting at the meeting appointed Bryan Glass to serve as a director of the Company.

On September 6, 2019, the Company filed a Form 15 with the SEC terminating the registration of its class of common stock under Section 12(g) of the Exchange Act and its duty to file periodic and other reports with the SEC.

On September 23, 2020, Mr. Glass sold 58,000,000 million shares of common stock, representing approximately 96.67% of the shares he owned in the Company, and equal to approximately 60.73% of the total number of outstanding shares of the Company's common stock, to Collingswood Capital Group for the sum of \$85,000. Mr. Robertson, the principal of Collingswood Capital Group, became acquainted with Mr. Glass through a mutual associate and they subsequently negotiated a deal for his control block of shares in the Company. Concurrent with the sale of his shares, Mr. Glass resigned as a director of and from all positions he held with the Company but prior thereto the board of directors appointed Mr. Adeeb Tadros as a director and as the president of the Company.

Due to the default status of the Company with NVSOS, Mr. Guo as a shareholder was appointed as the custodian in the July of 2022. Mr. Guo appointed himself as the sole officer as the Company and renewed the articles of the Company with NVSOS. On August 9, 2022, the Company filed a Form 15 with the SEC terminating the registration of its class of common stock under Section 12(g) of the Exchange Act and its duty to file periodic and other reports with the SEC. In addition, on September 2, 2022, the Company issued to Mr. Guo 1,000 Series C preferred stock shares at a price of \$1.00 per share for an aggregate cost of \$1,000 to compensate his service to reinstate the Company. The termination of custodianship motion was granted by the court on January 22nd, 2024.

On January 3, 2023, Mr. Ming Du and Mr. Wei Zhou were appointed to the Board of Directors. On July 13, 2023, the corporation issued 220,000,000 common stock shares to Mr. Guo, Mr. Zhou, and Mr. Du. The shares were valued at the market price of \$0.005 per share, which was the trading price per share on July 13, 2023, the day the transactions occurred. The shares were issued at a rate of \$0.001 per share, resulting in an aggregated cost of \$1,100,000. At the 2023 annual meeting, Mr. Xiaojun Ren and Mr. Ky Hoang were elected on the Board of Directors. Mr. Ren was appointed as the secretary and treasurer. Mr. Guo resigned from the secretary and treasurer positions. To settle \$6,000 loan provided by Mr. Ren and Mr. Hoang, the company issued 60,000,000 common shares to Mr. Ren and Mr. Hoang at a rate of \$0.001 per share, resulting in an aggregation cost of \$300,000 at the market price of \$0.005 per share on the day of shares being issued.

On December 8, 2023, Emo Captial, Corp. (the "Company") entered into a "Research & Development Joint Venture Agreement" for cannabis strain breeding with The American Green Cross, Inc., a California entity (referred to as "Green"). This agreement marks a significant strategic collaboration between the two entities for advancing research and development initiatives in the field of cannabis strain breeding. This collaboration aligns with Company's commitment to fostering innovation and expanding its presence within the cannabis industry. The agreement's duration extends initially for three years from the Commencement Date, with automatic annual renewals thereafter. As an extra compensation for Green's provision of space and relevant license, a total of 120,000,000 common shares will be issued and distributed to Green's controlling person in three installments over the next three years. The first installment 30,000,000 was issued, resulting an aggregated cost of \$294,000 at a market price of \$0.0098/share on the day of the agreement being signed.

The Company qualifies as an "emerging growth company," as defined in Section 2(a)(19) of the Securoties Act and it may choose to follow disclosure requirements that are scaled for newly public companies.

A company qualifies as an emerging growth company if it has total annual gross revenues of less than \$1.07 billion during its most recently completed fiscal year and, as of December 8, 2011, had not sold common equity securities under a registration statement. A company continues to be an emerging growth company for the first five fiscal years after it completes an IPO, unless one of the following occurs:

- its total annual gross revenues are \$1.06 billion or more;
- it has issued more than \$1 billion in non-convertible debt in the past three years; or
- it becomes a "large accelerated filer," as defined in Exchange Act Rule 12b-2.

Emerging growth companies are permitted:

- to include less extensive narrative disclosure than required of other reporting companies, particularly in the description of executive compensation;
- to provide audited financial statements for two fiscal years, in contrast to other reporting companies, which must provide audited financial statements for three fiscal years;
- not to provide an auditor attestation of internal control over financial reporting under Sarbanes-Oxley Act Section 404(b);
- to defer complying with certain changes in accounting standards; and
- to use test-the-waters communications with qualified institutional buyers and institutional accredited investors

The Company's fiscal year end is July 31st.

2. Summary of significant accounting policies

Basis of Presentation

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant assumptions and estimates relate to the valuation of equity issued for services. Actual results could differ from these estimates.

Revenue Recognition

The Company recognizes revenue in accordance with Accounting Standards Update ("ASU") 2014-09, "*Revenue from contracts with customers*," (Topic 606). Revenue is recognized when a customer obtains control of promised goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The amount of revenue that is recorded reflects the consideration that the Company expects to receive in exchange for those goods. The Company applies the following five-step model in order to determine this amount: (i) identification of the promised goods in the contract; (ii) determination of whether the promised goods are performance obligations, including whether they are distinct in the context of the contract; (iii) measurement of the transaction price, including the constraint on variable consideration; (iv) allocation of the transaction price to the performance obligations; and (v) recognition of revenue when (or as) the Company satisfies each performance obligation.

The Company only applies the five-step model to contracts when it is probable that the entity will collect the consideration it is entitled to in exchange for the goods or services it transfers to the customer. Once a contract is determined to be within the scope of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 606 at contract inception, the Company reviews the contract to determine which performance obligations the Company must deliver and which of these performance obligations are distinct. The Company expects to recognize revenues as the amount of the transaction price that is allocated to the respective performance obligation when the performance obligation is satisfied or as it is satisfied.

Fair Value Measurements and Fair Value of Financial Instruments

The Company adopted ASC Topic 820, *Fair Value Measurements*. ASC Topic 820 clarifies the definition of fair value, prescribes methods for measuring fair value, and establishes a fair value hierarchy to classify the inputs used in measuring fair value as follows:

Level 1: Inputs are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date.

Level 2: Inputs are unadjusted quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, inputs other than quoted prices that are observable, and inputs derived from or corroborated by observable market data.

Level 3: Inputs are unobservable inputs which reflect the reporting entity's own assumptions on what assumptions the market participants would use in pricing the asset or liability based on the best available information.

The estimated fair value of certain financial instruments, including all current liabilities are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

Fair Value of Financial Instruments

ASC subtopic 825-10, *Financial Instruments* ("ASC 825-10") requires disclosure of the fair value of certain financial instruments. The carrying value of cash and cash equivalents, accounts payable and accrued liabilities when reflected in the balance sheets, approximate fair value because of the short-term maturity of these instruments. All other significant financial assets, financial liabilities and equity instruments of the Company are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed. The Company follows ASC subtopic 820-10, *Fair Value Measurements and Disclosures* ("ASC 820-10") and ASC 825-10, which permits entities to choose to measure many financial instruments and certain other items at fair value.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Company considers highly liquid investments with an original maturity of three months or less to be cash equivalents.

Income Taxes

Income taxes are accounted for under the asset and liability method. 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 and operating loss, capital loss and tax credit carryforwards. 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. 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.

The Company recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Recognized income tax positions are measured at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. The Company records interest and penalties related to unrecognized tax benefits as a component of general and administrative expenses. Our federal tax return and any state tax returns are not currently under examination.

The Company has adopted FASB ASC 740-10, *Accounting for Income Taxes*, which requires an asset and liability approach to financial accounting and reporting for income taxes. Deferred income tax assets and liabilities are computed annually from differences between the financial statement and tax basis of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized.

Net Income (Loss) Per Common Share

The Company computes loss per common share, in accordance with FASB ASC Topic 260, *Earnings Per Share*, which requires dual presentation of basic and diluted earnings per share. Basic income or loss per common share is computed by dividing net income or loss by the weighted average number of common shares outstanding during the period. Diluted income or loss per common share is computed by dividing net income or loss by the weighted average number of common shares outstanding, plus the issuance of common shares, if dilutive, that could result from the exercise of outstanding stock options and warrants.

Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

3. Going concern

The accompanying financial statements have been prepared on a going concern basis, which assumes the Company will realize its assets and discharge its liabilities in the normal course of business. As reflected in the accompanying financial statements, the Company has a deficit accumulated of \$597,894 and cash used in operations of \$10,364 during the annual by the July 31, 2024.

The Company's ability to continue as a going concern is dependent upon its ability to generate future profitable operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. These circumstances raise substantial doubt about the Company's ability to continue as a going concern for the 12 months from the date when these financial statements were issued. The accompanying financial statements do not include any adjustments that might arise because of this uncertainty.

To address these aforementioned, management has undertaken the following initiatives: 1) enter into discussions to secure additional equity funding from current or new shareholders; 2) undertake a program to continue to monitor the Company's ongoing working capital requirements and minimum expenditure commitments; 3) continue their focus on maintaining an appropriate level of corporate overhead in line with the Company's available cash resources..

4. Commitments and contingencies

During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with FASB ASC 450-20-50, *Contingencies*. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. As of July 31, 2024, the Company is not aware of any contingent liabilities that should be reflected in the financial statements.

5. Related party transactions

There were no related party transactions during the year ended July 31, 2024.

6. Capital stock

The Company is authorized to issue 450,000,000 Common Shares at \$.001 par value per share.

During the year ended July 31, 2019, the company issued 60,000,000 shares to Mr. Glass in exchange for the payment of expenses totaling \$16,065 to reinstate the Company. The shares issued were valued at the market price of \$.011 per share which was the trading price per share on March 20, 2019 which is the day the transaction occurred.

Total issued and outstanding shares of common stock is 405,500,000 s of July 31, 2024.

Mr. Guo, as the court appointed custodian filed with NVSOS for preferred stock designation. As of July 31, 2024, 1,000 preferred series C stock shares is issued and outstanding at a price of \$1.00 per share for an aggregate cost of \$1,000 to compensate his service to reinstate the Company.

In the annual year concluding on July 31, 2024, the corporation issued 60,000,000 common stock shares to Mr. Ren and Mr. Hoang. The shares were valued at the market price of \$0.005 per share, which was the trading price per share on the day of shares being issued. The shares were issued at a rate of \$0.001 per share, resulting in an aggregated cost of \$1,100,000. This issuance served as compensation for loans amounting to \$6,000 extended to the company, as well as stock compensation totaling \$240,000. A loss of \$54,000 was incurred due to share issuance for debt extinguishment. The corporation issued 30,000,000 common stock shares to Mr. Jian Li for joint venture payment at the market price of \$0.0098 per share, which was the trading price per share on the day transaction occurred.

7. Loan payable

A series of loans were made from August 23, 2006 to October 31, 2015 totaling \$13,425. A total balance of \$20,138 is still outstanding as of July 31, 2024, including the advance \$6,713 provided by Mr. Guo, without interest and fixed term of repayment. The loan is due at demand. The loan \$13,425 was incurred prior to the previous management taking over in 2019.

These loans were made prior to the current management's appointment and are presented solely for transparency and historical accuracy. The Company does not admit these loans or the legal enforceability of these loans and specifically reserves all defenses, including the expiration of applicable statutes of limitations.

8. Debt/accrued liabilities and accounts payable

Debts (Accrued Liabilities and Accounts Payable) have been made by an unrelated third party equal to the operating deficits as they have been incurred for the period from August 23, 2006 through April 30, 2017 totaling \$46,990. The debts were incurred prior to the previous management taking over in 2019. These debts are without interest or a fixed term of repayment and are considered due on demand.

The series of loan totaling \$13,425 originated prior to current management and is disclosed solely for historical and financial reporting purposes. The Company does not acknowledge the legal enforceability or current validity of this obligation and expressly reserves all rights under applicable law, including the right to assert that the debt is time-barred under the relevant statute of limitations.

9. Legal proceedings

As of the date of this filing, the Company is not a party to any pending or threatened legal proceedings, and no lawsuits or claims have been filed against the Company.

10. Subsequent events

Management evaluated subsequent events through the date of these financials and determined that there were no events that would require additional disclosure.