

APOGEE 21 HLDGS INC.

Amendment to Annual Report - June 2025 for 06/30/2025 originally published through the OTC Disclosure & News Service on [10/02/2025](#)

Explanatory Note:

Original Annual report was not searchable.

***This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*

Apogee 21 Holdings, Inc.

4578 Carriage Lane, Las Vegas, NV 89119

702-799-9431

<https://www.apogee21holdings.com/>

contact@apogee21holdings.com

Annual Report

For the period ending 6/30/2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

17,879,089 as of 08/31/2025 (Current Reporting Period Date or More Recent Date)

17,875,489 as of 06/30/2025 (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.

Current names – Apogee 21 Holdings, Inc.
Formerly 30DC Merger Co. (Delaware) until 08/2022
Formerly Infinity Capital Groups, Inc. until 12/2010

Current State and Date of Incorporation or Registration: Delaware, May 4, 2021
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
30DC Merger Co. (Delaware) until 08/2022

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:

Merger between Tequila Caszul, Inc. and Apogee 21 Holdings, Inc. March 2023
Assets acquired of Paradise Brands LLC, Monkey in Paradise LLC and Blue Nectar LLC
One for 25,000 Reverse Split followed by a 100 for one Forward Split in June 2022.

Address of the issuer's principal executive office:

4578 Carriage Lane, Las Vegas, NV 89119

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: Equitini
Phone: 919-744-2722
Email: kirsta.riley@issuerdirect.com
Address: 28 Liberty Street 53rd Floor, New York, NY 10005

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: APHD
 Exact title and class of securities outstanding: Common
 CUSIP: 03769 Q107
 Par or stated value: \$0.001
 Total shares authorized: 100,000,000 as of date: 06/30/2022
 Total shares outstanding: 17,879,089 as of date: 08/31/2025
 Total number of shareholders of record: 182 as of date: 08/31/2025

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

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

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 securities outstanding: Preferred Series B
 Par or stated value: \$0.001
 Total shares authorized: 100,000,000 as of date: 08/01/2023
 Total shares outstanding: 9,647,664 as of date: 08/31/2025
 Total number of shareholders of record: 14 as of date: 08/31/2025

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.

No dividend, 1 share 1 vote

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

Series B 6% dividend convertible to common shares, 1 share 1 vote

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

No other

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: X (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>03/23/2023</u>									
Common: <u>425300</u>									
Preferred: <u>500000</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.
03/23/2023	New	9886800	Common	\$0.39	No	Merger shares: Casazul	Cash	<u>Restricted</u>	<u>4(a)2</u>
3/23/2023	Cancelled	500000	Preferred A	N/A	No	Michael A Littman	Exchange for Convertible Note	<u>Restricted</u>	<u>4(a)2</u>
7/23/2023	Cancelled	146250	Common	\$0.50	No	Gary Herick	Cash	<u>Restricted</u>	<u>4(a)2</u>
7/23/2023	New	146250	Common	\$0.50	No	Robert Ford	Cash	<u>Restricted</u>	<u>4(a)2</u>
8/1/2023	New	7000	Preferred	\$0.50	No	Erin Nolen	Cash	<u>Restricted</u>	<u>4(a)2</u>
8/17/2023	New	15000	Preferred	\$0.50	No	Mark Newman	Cash	<u>Restricted</u>	<u>4(a)2</u>
8/22/2023	New	32355	Preferred	\$0.50	No	John Cavallo	Cash	<u>Restricted</u>	<u>4(a)2</u>

8/22/2023	New	17645	Preferred	\$0.50	No	John Cavallo	Services	<u>Restricted</u>	<u>4(a)2</u>
8/25/2023	New	32355	Preferred	\$0.50	No	Fleischmann Inc Arthur Fleischmann, Control Person	Cash	<u>Restricted</u>	<u>4(a)2</u>
8/25/2023	New	17645	Preferred	\$0.50	No	Fleischmann Inc Arthur Fleischmann, Control Person	Services	<u>Restricted</u>	<u>4(a)2</u>
9/11/2023	New	20000	Preferred	\$0.50	No	Gosch Family Trust of December 19, 2007	Cash	<u>Restricted</u>	<u>4(a)2</u>
9/30/2023	New	100000	Preferred	\$0.50	No	Theodore Jamason	Services	<u>Restricted</u>	<u>4(a)2</u>
12/8/2023	New	292500	Common	\$0.50	No	Rick A Wilber	Cash	<u>Restricted</u>	<u>4(a)2</u>
7/18/2024	New	100000	Common	\$0.50	No	Redgie Green	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
7/18/2024	New	25000	Common	\$0.50	No	Erik Nelson	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
7/18/2024	New	100000	Common	\$0.50	No	Calvin Smiley	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
9/27/2024	New	500000	Common	\$0.50	No	Jerald Crowser	Services	<u>Restricted</u>	<u>4(a)2</u>
9/27/2024	New	500000	Common	\$0.50	No	Robert Koch	Services	<u>Restricted</u>	<u>4(a)2</u>
9/27/2024	New	500000	Common	\$0.50	No	Mark Newman	Services	<u>Restricted</u>	<u>4(a)2</u>
9/27/2024	New	500000	Common	\$0.50	No	Gary Herick	Services	<u>Restricted</u>	<u>4(a)2</u>
12/31/2024	New	644798	Common	\$0.50	No	Gary Herick	Services	<u>Restricted</u>	<u>4(a)2</u>
12/31/2024	New	947875	Common	\$0.50	No	KSPDT LLC	Services	<u>Restricted</u>	<u>4(a)2</u>
12/31/2024	New	1459500	Common	\$0.50	No	Mark Newman	Services	<u>Restricted</u>	<u>4(a)2</u>
12/31/2024	New	35000	Common	\$0.50	No	Pedro Pardo	Services	<u>Restricted</u>	<u>4(a)2</u>
2/20/2024	New	500000	Preferred	\$0.50	No	John Cavallo	Cash	<u>Restricted</u>	<u>4(a)2</u>

1/17/2024	New	30000	Preferred	\$0.50	No	Gosch Family Trust of December 19, 2007	Cash	<u>Restricted</u>	<u>4(a)2</u>
1/22/2024	New	500000	Preferred	\$0.50	No	Fleischmann Inc Arthur Fleischmann, Control Person	Cash	<u>Restricted</u>	<u>4(a)2</u>
2/16/2024	New	9456	Preferred	\$0.50	No	Fleischmann Inc Arthur Fleischmann, Control Person	Services	<u>Restricted</u>	<u>4(a)2</u>
2/16/2024	New	9456	Preferred	\$0.50	No	John Cavallo	Services	<u>Restricted</u>	<u>4(a)2</u>
2/29/2024	New	226710	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversion	<u>Restricted</u>	<u>4(a)2</u>
2/29/2024	New	97162	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversion	<u>Restricted</u>	<u>4(a)2</u>
3/31/2024	New	97640	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversion	<u>Restricted</u>	<u>4(a)2</u>
3/31/2024	New	227824	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversion	<u>Restricted</u>	<u>4(a)2</u>
4/24/2024	New	100000	Preferred	\$0.50	No	Chandler Family Trust	Cash	<u>Restricted</u>	<u>4(a)2</u>
4/24/2024	New	200000	Preferred	\$0.50	No	2150 Law Tech LLC Jordan Shaw, Control Person	Debt Conversion	<u>Restricted</u>	<u>4(a)2</u>
4/30/2024	New	226060	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversion	<u>Restricted</u>	<u>4(a)2</u>
4/30/2024	New	96882	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversion	<u>Restricted</u>	<u>4(a)2</u>
5/16/2024	New	250000	Preferred	\$0.50	No	Fleischmann Inc Arthur Fleischmann, Control Person	Cash	<u>Restricted</u>	<u>4(a)2</u>
5/16/2024	New	300000	Preferred	\$0.50	No	Fleischmann Inc Arthur	Services	<u>Restricted</u>	<u>4(a)2</u>

						Fleischmann, Control Person			
5/16/2024	New	3000	Preferred	\$0.50	No	Mark Newman	Cash	<u>Restricted</u>	<u>4(a)2</u>
5/24/2024	New	360000	Preferred	\$0.50	No	Michael A Littman Atty Defined Benefit Plan	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
5/31/2024	New	96918	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
5/31/2024	New	226140	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
6/3/2024	New	400000	Preferred	\$0.50	No	MJS Consulting Services Inc Michael Schweitzer, Control Person	Cash	<u>Restricted</u>	<u>4(a)2</u>
6/30/2024	New	224428	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
6/30/2024	New	96184	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
7/31/2024	New	96196	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
7/31/2024	New	224456	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
8/31/2024	New	223614	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
8/31/2024	New	95834	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
9/30/2024	New	95136	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
9/30/2024	New	221984	Preferred	\$0.50	No	Monkey in Paradise llc Patrick	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>

						McGeeney, Control Person			
10/28/2024	New	560000	Preferred	\$0.50	No	Rick A Wilber	Cash	<u>Restricted</u>	<u>4(a)2</u>
10/29/2024	New	100000	Preferred	\$0.50	No	Nora George	Cash	<u>Restricted</u>	<u>4(a)2</u>
10/31/2024	New	95112	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
10/31/2024	New	221930	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
11/20/2024	New	200000	Preferred	\$0.50	No	MJS Consulting Services Inc Michael Schweitzer, Control Person	Cash	<u>Restricted</u>	<u>4(a)2</u>
11/30/2024	New	94436	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
11/30/2024	New	220354	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
12/31/2024	New	220255	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
12/31/2024	New	94390	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
1/31/2025	New	94028	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
1/31/2025	New	219402	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
2/7/2025	New	6000	Preferred	\$0.50	No	Andrew McNeil	Cash	<u>Restricted</u>	<u>4(a)2</u>
2/28/2025	New	216604	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>

2/28/2025	New	92830	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
3/31/2025	New	93308	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
3/31/2025	New	217718	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
4/8/2025	New	20515	Common	\$0.50	No	John Cavallo	Services	<u>Restricted</u>	<u>4(a)2</u>
4/8/2025	New	20515	Common	\$0.50	No	Arthur Fleischmann	Services	<u>Restricted</u>	<u>4(a)2</u>
4/30/2025	New	216278	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
4/30/2025	New	92690	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
5/31/2025	New	92586	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
5/31/2025	New	216032	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
6/6/2025	New	23794	Common	\$0.50	No	John Cavallo	Services	<u>Restricted</u>	<u>4(a)2</u>
6/6/2025	New	23794	Common	\$0.50	No	Arthur Fleischmann	Services	<u>Restricted</u>	<u>4(a)2</u>
6/30/2025	New	214648	Preferred	\$0.50	No	Monkey in Paradise llc Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
6/30/2025	Cancell ation	-200000	Preferred	\$0.50	No	MJS Consulting Services Inc Michael Schweitzer, Control Person	ERROR – Promissor y Note	<u>Restricted</u>	<u>4(a)2</u>
6/30/2025	New	91992	Preferred	\$0.50	No	Blue Nectar, LLC Patrick McGeeney, Control Person	Debt Conversio n	<u>Restricted</u>	<u>4(a)2</u>
7/23/2025	New	3600	Common	\$0.50	No	Patrick Scheltgen	Services	<u>Restricted</u>	<u>4(a)2</u>

Shares Outstanding on Date of This Report:								
<u>Ending Balance:</u>								
Date <u>8/31/2025</u>								
Common:								
<u>17,879,089</u>								
Preferred:								
<u>9,541,024</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.)
3/23/2023	\$500,000	\$0	5/24/2024	Fully Converted	360,000	N/A	Michael A Littman Atty Defined Benefit Plan	Repurchase of Series A Shares
12/8/2021	\$150,000	\$0	12/8/2023	Fully Converted	750,000	N/A	Rick Wilber	Operations
7/11/2022	\$300,000	\$0	4/30/2024	Fully Converted August 2024	1,480,290	N/A	Rick Wilber	Operations
11/3/2022	\$50,000	\$0	4/2/2024	Fully Converted August 2024	235,838	N/A	Rick Wilber	Operations

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.

11/9/2022	\$15,000	\$15,000	4/2/2024	Principal + interest @ \$0.25641/share	0	58,500	Alliance Legal Partners – Jeffrey Marks, Control Person	Services
11/14/2022	\$25,000	\$0	4/2/2024	Fully Converted March 2023	48,750	N/A	Robert Symonds	Operations
11/23/2022	\$70,000	\$94,947	4/2/2024	Principal + interest @ \$0.25641/share	0	370,294	Gregory Barnes	Operations
12/5/2022	\$50,000	\$66,438	3/5/2023	Principal + interest @ \$0.51282/share	0	129,554	RWB LLC – Ryan Barth, Control Person	Operations
5/1/2024	\$12,500	\$10,908	1/31/2025	Principal + interest @ \$0.51282/share	0	21,271	Douglas Magic	Operations
5/1/2024	\$12,500	\$10,908	1/31/2025	Principal + interest @ \$0.51282/share	0	21,271	Jacqueline Mahoney	Operations
11/14/2022	\$50,000	\$55,030	10/17/2026	Principal + interest @ \$0.50/share	0	110,060	Robert Symonds	Operations
1/31/2024	\$5,100,297	\$2,408,473	1/31/2027	Principal + interest @ \$0.50/share	5,988,970	4,816,946	Monkey in Paradise llc Patrick McGeeney, Control Person	Brand Acquisitions
11/8/2024	\$100,000	\$109,337	11/8/2026	Principal + interest @ \$0.50/share	0	218,674	Michael Schweitzer	Operations
Total Outstanding Balance:		\$2,771,041	Total Shares:		8,803,848	5,746,570		

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")

Apogee 21 Holdings, Inc. doing business as A21 Wine & Spirits, is a producer and marketer of craft spirits and wine. The company owns Monkey in Paradise Vodka, Andale Tequila, and Blue Nectar Tequila brands. The company also has the sales agency for Zunte Mezcal, and Finca Ferrer Wines from Argentina.

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

N/A

C. Describe the issuers' principal products or services.

The company owns Monkey in Paradise Vodka, Andale Tequila, and Blue Nectar Tequila brands. The company also has the sales agency for Zunte Mezcal and Finca Ferrer Wines from Argentina.

5) Issuer's Facilities

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The company's principal place of business is in a leased single-family residence at 4578 Carriage Lane, Las Vegas, NV 89119. The location is used for offices, corporate events and meetings, and storage. The company also stores product at W2 Logistics in Cerritos, CA and American Supply Company in Philadelphia, PA.

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)
Rob Koch	COO	Las Vegas, NV	1621250	Common	9.05%
Rob Koch	COO	Las Vegas, NV	2114313	Warrant	26.05%
Jerald Crowser	VP of Finance	Seattle, WA	500000	Common	2.79%
Arthur Fleischmann	5% Control Person	La Habra, CA	1809457	Preferred	12.47%
Arthur Fleischmann	5% Control Person	La Habra, CA	20515	Common	0.25%

Rick Wilber	5% Control Person	Fort Lauderdale, FL	560000	Preferred	3.82%
Rick Wilber	5% Control Person	Fort Lauderdale, FL	4290128	Common	23.94%
Mark Newman	CEO	Las Vegas, NV	18000	Preferred	0.12%
Mark Newman	CEO	Las Vegas, NV	2233250	Common	12.29%
Gary Herick	CFO	Las Vegas, NV	3807298	Common	21.25%
Gary Herick	CFO	Las Vegas, NV	2114313	Warrant	26.05%

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

7) Legal/Disciplinary History

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

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

No

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

No

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

No

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

No

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

No

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

No

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis

alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

There is a threatened pending lawsuit from a former contractor, Icarus Beverage Group, Inc. claiming outstanding balance of \$157,706. The company believes that the contractors' claim is not valid.

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: Smith Eilers, PLLC
 Address 1: 149 S. Lexington Ave.
 Address 2: Asheville, NC 28801
 Phone: 561-484-7172
 Email: William@smitheilers.com

Accountant or Auditor

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

Investor Relations

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

All other means of Investor Communication:

X (Twitter): _____
 Discord: _____
 LinkedIn: https://www.linkedin.com/company/apogee-21-holdings-inc/
 Facebook: facebook.com/apogee21holdings
 [Other] apogee21holdings.com

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: Robert Koch
Title: COO
Relationship to Issuer: Officer

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

- IFRS
- U.S. GAAP

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

Name: Jerald Crowser
Title: VP of Finance
Relationship to Issuer: Contractor
Describe the qualifications of the person or persons who prepared the financial statements:⁶ CPA

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, Mark Newman certify that:

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.

Apogee 21 Holdings, Inc.

Balance Sheet

(Unaudited)

	JUNE 30, 2025	JUNE 30, 2024
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 263,906	\$ 83,790
Accounts receivable	93,002	121,084
Inventory	1,202,510	1,002,459
Total current assets	1,559,418	1,207,333
Fixed assets	1,363	2,209
Intangible assets	7,752,778	7,786,111
Deposits	10,898	10,898
Operating lease right of use assets	33,812	33,812
TOTAL ASSETS	\$ 9,358,269	\$ 9,040,363
LIABILITIES AND SHAREHOLDERS' DEFICIT		
CURRENT LIABILITIES		
Accounts payable	\$ 321,899	\$ 75,592
Accrued expenses	3,949,892	3,458,181
Operating lease liabilities, current portion	33,812	33,812
Debt financing arrangements	605,562	605,562
Line of Credit	500,000	-
Convertible notes payable	3,052,935	4,955,756
Dividends payable - Series B preferred	270,676	47,026
Total current liabilities	8,734,776	9,175,929
SHAREHOLDERS' EQUITY		
Common stock, \$0.001 par value, 100,000,000 shares authorized, 17,875,489 and 10,604,600 shares issued and outstanding as of June 30, 2025 and 2024, respectively	17,876	10,605
Series B Preferred shares, \$0.001 par value, 20,000,000 shares authorized, 9,647,664 and 5,219,862 shares issued and outstanding as of June 30, 2025 and 2024, respectively	9,648	5,220
Additional paid-in capital	7,595,990	4,762,375
Accumulated deficit	(7,000,021)	(4,913,766)
Total shareholders' equity (deficit)	623,493	(135,566)
LIABILITIES AND SHAREHOLDERS' Equity	\$ 9,358,269	\$ 9,040,363

The accompanying notes are an integral part of these unaudited financial statements.

Apogee 21 Holdings, Inc.
Statements of Operations
(Unaudited)

	FOR THE YEARS ENDED	
	June 30,	
	2025	2024
Sales, net	\$ 256,755	\$ 538,419
Cost of sales	144,531	375,410
GROSS PROFIT	112,224	163,009
OPERATING EXPENSES:		
Sales and marketing	129,080	190,417
General and administrative	1,356,664	1,011,559
Total operating expenses	1,485,744	1,201,976
LOSS FROM OPERATIONS	(1,373,520)	(1,038,967)
OTHER INCOME (EXPENSE)		
Loan fees and interest expense	(489,086)	(465,062)
INCOME BEFORE TAXES	(1,862,606)	(1,504,029)
Provision for Income Tax	-	-
NET LOSS	(1,862,606)	(1,504,029)
Preferred stock dividends	\$ (223,650)	\$ (47,026)
LOSS APPLICABLE TO COMMON SHAREHOLDERS	\$ (2,086,256)	\$ (1,551,055)
Basic and diluted loss per common share	\$ (0.13)	\$ (0.15)
Basic and diluted weighted average common shares outstanding	15,598,288	10,476,381

The accompanying notes are an integral part of these unaudited financial statements.

Apogee 21 Holdings, Inc.
Statements of Changes in Stockholders' Deficit
Years Ended June 30, 2025 and 2024
(Unaudited)

	Preferred Stock		Common Stock		Subscription	Additional	Accumulated	Total
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>	<u>Receivable</u>	<u>Paid-In</u>	<u>Deficit</u>	<u>Stockholders'</u>
						<u>Capital</u>		<u>Deficiency</u>
		\$		\$	\$	\$	\$	\$
Balance - June 30, 2023	-	-	10,312,100	10,312	-	1,744,998	(3,362,710)	(1,607,400)
Series B shares issued	2,889,710	2,890	-	-	-	1,291,965	-	\$ 1,294,855
Series B shares converted from promissory notes	1,615,948	1,616	-	-	-	806,358	-	\$ 807,974
Series B shares issued for services	714,204	714	-	-	-	739,346	-	\$ 740,060
Common stock converted from promissory notes	-	-	292,500	293	-	179,707	-	\$ 180,000
Preferred dividends accrued	-	-	-	-	-	-	(47,026)	\$ (47,026)
Net loss for the period	-	-	-	-	-	-	(1,504,029)	\$ (1,504,029)
Balance - June 30, 2024	5,219,862	\$ 5,220	10,604,600	\$ 10,605	-	\$ 4,762,374	\$ (4,913,765)	\$ (135,566)
Series B shares issued	666,000	666	-	-	-	332,334	-	\$ 333,000
Series B shares converted from promissory notes	3,761,802	3,762	-	-	-	1,877,139	-	\$ 1,880,901
Common stock issued for debt	-	-	225,000	225	-	136,069	-	\$ 136,294
Common stock issued for services	-	-	5,134,761	5,135	-	(48)	-	\$ 5,087
Common stock converted from warrants	-	-	195,000	195	-	49,805	-	\$ 50,000
Common stock converted from promissory notes	-	-	1,716,128	1,716	-	438,317	-	\$ 440,033
Preferred dividends accrued	-	-	-	-	-	-	(223,650)	\$ (223,650)
Net loss for the period	-	-	-	-	-	-	(1,862,606)	\$ (1,862,606)
Balance - June 30, 2025	9,647,664	\$ 9,648	17,875,489	\$ 17,876	-	\$ 7,595,990	\$ (7,000,021)	\$ 623,493

The accompanying notes are an integral part of these unaudited financial statements.

Apogee 21 Holdings, Inc. Statements of Cash Flows

	FOR THE YEARS ENDED	
	June 30,	
	2025	2024
Cash Flows from Operating Activities:		
Net Loss	\$ (1,862,606)	\$ (1,504,029)
Adjustments to reconcile net loss to net cash used in operating activities:		
Non-cash compensation expense	28,881	177,102
Paid-in-kind interest	482,453	447,366
Amortization and depreciation	34,179	14,734
Changes in operating assets and liabilities		
Accounts receivable	28,082	16,783
Inventory	(200,051)	81,652
Operating lease right of use assets	-	6,761
Accounts payable	358,807	(10,584)
Accrued expenses	280,093	(360,779)
Operating lease liability	-	(6,963)
Net cash used in operating activities	(850,162)	(1,137,957)
Cash from investing activities	-	-
Cash flows from financing activities		
Proceeds from convertible notes payable	150,000	-
Payments towards convertible notes payable	(2,722)	(6,000)
Proceeds from line of credit	500,000	-
Payments towards loans payable	-	(67,869)
Proceeds from issuance of stock	383,000	1,294,855
Net cash flows from (used in) financing activities	1,030,278	1,220,986
Net change in cash	180,116	83,029
Cash beginning of period	\$ 83,790	\$ 761
Cash end of period	\$ 263,906	\$ 83,790
Supplemental disclosures of cash flow information		
Cash paid for interest	\$ 7,000	\$ 117,163
Supplemental disclosures of Non-cash investing and financing activities		
Debt exchanged for equity	\$ 2,433,434	\$ 1,550,933

The accompanying notes are an integral part of these unaudited financial statements.

APOGEE 21 HOLDINGS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 and 2024
(UNAUDITED)

NOTE 1. NATURE OF OPERATIONS

Nature of Business

Apogee 21 Holdings, Inc. is in the wine and spirits industry and is the brand owner of Monkey in Paradise Craft Vodka, Ándale Tequila & Blue Nectar Tequila brands. The company also represents a few Agency Brands including, Finca Ferrer wine from Argentina, SteakHouse Vineyards from California, and Zunte Mezcal. In addition to supporting, growing, and increasing distribution of current brands, APHD is going to make strategic acquisitions of other wine and spirit organizations in which both organizations can benefit from the partnership. This will hedge growth and round out the portfolio of beverage offerings by APHD.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The summary of significant accounting policies is presented to assist in the understanding of the financial statements. These policies conform to accounting principles generally accepted in the United States of America (“GAAP”) and have been consistently applied.

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Company’s financial statements reflect all adjustments that management believes are necessary for the fair presentation of their financial condition and results of operations for the periods presented.

Revenue Recognition

The Company recognizes revenue in accordance with ASC 606, Revenue from Contracts with Customers. Revenue is recognized in an amount that reflects the consideration the Company expects to be entitled to in exchange for transferring promised goods to customers.

Revenue is generally recognized at a point in time when control of the goods has been transferred to the customer, which occurs upon delivery to the customer’s designated carrier at the Company’s warehouse. At this point, title and risk of loss pass to the customer.

The transaction price includes federal excise taxes, which the Company is responsible for remitting to the appropriate governmental authorities. These amounts are included in revenue in accordance with industry practice and applicable accounting guidance.

Cost of Sales

Cost of sales includes all of the costs and expenses directly related to the production of goods and services included in revenues.

Advertising and Promotional Costs

Advertising and promotional expenses are expensed as incurred. For the years ended June 30, 2025 and 2024, the Company incurred advertising and promotional expenses of \$33,678 and \$56,081, respectively. These amounts include costs related to media advertising, product sampling, sponsorships, and trade show participation.

Stock-Based Compensation

The cost of equity instruments issued to employees and non-employees in return for goods and services is measured by the grant date fair value of the equity instruments issued in accordance with ASC 718, Compensation – Stock Compensation. The related expense is recognized as services are rendered or vesting periods elapse.

The Company accounts for stock-based compensation in accordance with ASC 718, Compensation – Stock Compensation, for awards to employees and ASC 505-50, Equity-Based Payments to Non-Employees, for awards to service providers and vendors.

From time to time, the Company has issued shares of its common stock to employees in lieu of cash compensation. The fair value of these equity awards is measured on the grant date and recognized as compensation expense over the service period, which is typically the period the services are rendered.

The Company has also issued stock to non-employees in exchange for goods and services. The fair value of such awards is measured on the date the goods or services are received and is recognized as an expense in the corresponding functional category (e.g., general and administrative, sales and marketing).

For the years ended June 30, 2025 and 2024, the Company recognized total stock-based compensation expense of \$28,881 and \$177,102, respectively.

The Company maintains a stock option and award incentive plan, which became effective on March 23, 2023, and will remain in effect until March 23, 2043, unless terminated earlier by the Company's board of directors. The purpose of the Plan is to attract and retain employees, consultants, and directors and to align their compensation with the long-term growth of shareholder value.

The Plan provides for the issuance of up to 25,000,000 shares of common stock through Incentive Stock Options (ISOs), Non-Qualified Stock Options (NSOs), and other equity awards including purchase rights. Awards may be granted to employees, consultants, and directors of the Company and its affiliates, with ISOs limited to employees only. Shares that expire, are forfeited, or are repurchased may be reissued under the Plan.

As of June 30, 2025, no stock options or other awards have been granted under the Plan.

Related Party Transactions

A related party is generally defined as (i) any person that holds 10% or more of our membership interests including such person's immediate families, (ii) our management, (iii) someone that directly or indirectly controls, is controlled by or is under common control with us, or (iv) anyone who can significantly influence our financial and operating decisions. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties. In the current period there were no related party transactions.

The Company's CEO, Mark Newman, facilitated invoicing for certain sales through his company, Accolade Brands, which held state liquor licenses that the Company did not yet possess. Accolade Brands charged a nominal fee of \$0.75 per case for this service. This arrangement is being phased out as the Company obtains its own state licenses, including those in Florida, New York, and Texas.

Income Taxes

The Company accounts for income taxes using the asset and liability method in accordance with ASC 740, Income Taxes. Deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax bases of assets and liabilities. Deferred tax assets and liabilities are measured using tax rates expected to apply in the periods in which those temporary differences are expected to be realized or settled, based on enacted tax laws.

Deferred tax assets are recognized only to the extent that it is more likely than not that the assets will be realized. In making this determination, management considers all available positive and negative evidence, including projected future taxable income and recent financial results. A valuation allowance is recorded when it is not more likely than not that deferred tax assets will be realized.

The Company accounts for uncertain tax positions using a “more-likely-than-not” threshold for recognition and derecognition. Interest and penalties related to income tax matters are recorded as a component of selling, general and administrative expenses.

Cash and Cash Equivalents

The Company considers all investments with a maturity date of three months or less when purchased to be cash equivalents. The Company had cash balances of \$263,906 and \$83,790 as of June 30, 2025 and 2024, respectively.

Accounts Receivable

Accounts receivable represents the Company’s unconditional right to receive consideration arising from the transfer of goods to customers and are recorded at the invoiced amount, net of an allowance for doubtful accounts. The Company maintains an allowance for doubtful accounts based on customer-specific factors, historical collection experience, and current economic conditions. As of June 30, 2025 and 2024, the Company recorded an allowance for doubtful accounts of \$20,000, which management believes is adequate to cover estimated credit losses.

Property and Equipment

Property and equipment are stated at cost or fair value if acquired as part of a business combination. Depreciation is computed by the straight-line method and is charged to operations over the estimated useful lives of the assets. Maintenance and repairs are charged to expense as incurred. The carrying amount of accumulated depreciation of assets sold or retired are removed from the accounts in the year of disposal and any resulting gain or loss is included in results of operations. The estimated useful lives of property and equipment are furniture and fixtures - 7 years, and computers and office equipment - 3 years.

Intangible Assets

Intangible assets acquired in asset acquisitions are recorded at their estimated fair values as of the acquisition date. Finite-lived intangible assets are amortized on a straight-line basis over their estimated useful lives, which range from 3 to 15 years. Indefinite-lived intangible assets, such as certain trademarks and trade names, are not amortized but are tested annually for impairment, or more frequently if events or changes in circumstances indicate that the asset might be impaired.

Leases

We determine if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (“ROU”) as assets, operating lease non-current liabilities, and operating lease current liabilities in our balance sheet. Finance leases are property and equipment, other current liabilities, and other non-current liabilities in the balance sheet.

ROU assets represent the right to use an asset for the lease term and lease liability represent the obligation to make lease payment arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over lease term. As most of the leases don’t provide an implicit rate, we generally use the incremental borrowing rate on the estimated rate of interest for collateralized borrowing over a similar term of the lease

payments at commencement date. The operating ROU asset also includes any lease payments made and exclude lease incentives. Lease expense for lease payment is recognized on a straight-line basis over lease term.

Financial Instruments and Fair Value of Financial Instruments

Our primary financial instruments at June 30, 2025 and 2024 consisted of cash equivalents, accounts receivable, accounts payable and debt. We apply fair value measurement accounting to either record or disclose the value of our financial assets and liabilities in our financial statements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. A fair value hierarchy requires an entity to maximize the use of observable inputs, where available, and minimize the use of unobservable inputs when measuring fair value.

Described below are the three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities.

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Recently Issued Financial Accounting Standards

The Company has implemented all applicable 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.

NOTE 3. GOING CONCERN

The Company's mission is to intensify efforts to increase profitability through by increasing revenues through selling and marketing efforts. The Company had losses of \$1,862,606 and \$1,504,029 for the years ended June 30, 2025 and 2024 respectively. The Company had shareholders' deficits of \$7,000,021 as of June 30, 2025 and \$4,913,766 as of June 30, 2024. For the foreseeable future, the Company expects to experience continuing operating losses and negative cash flows from operations. Cash currently available may not provide sufficient working capital to meet the Company's current operating expenses through one year.

Based on the Company's available cash, management has concluded that substantial doubt exists about the Company's ability to continue as a going concern for one year from the date of issuance of the accompanying financial statements. Management expects to seek additional funding to sustain its future operations and, while the Company has successfully raised capital in the past, the ability to raise capital in future periods is not assured. The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. Thus, the financial statements do not include any adjustments that might result from the outcome of this uncertainty. Given the Company's recurring losses, negative cash flows, and liquidity constraints, substantial doubt remains about the Company's ability to continue as a going concern.

NOTE 4. ACQUISITIONS

Agreement and Plan of Merger

On January 31, 2024, the Company completed the acquisition of certain assets related to the Paradise Brands portfolio through an asset purchase agreement. The acquired portfolio includes two brands: Monkey in Paradise Craft Vodka and Blue Nectar Tequila. The acquisition was made to expand the Company's product offerings and strengthen its national distribution capabilities.

Under the terms of the agreement, the Company acquired inventory, intellectual property, trademarks, trade names, product formulas, and related intangible assets. No employees or operating processes were transferred as part of the transaction, and the acquisition did not meet the definition of a business under ASC 805, Business Combinations. Accordingly, the transaction was accounted for as an asset acquisition.

On March 23, 2023, Tequila Casazul, Inc. reverse merged into Apogee 21 Holdings, Inc. The merger was part of a planned process to be able to access public markets for expansion capital and to give the company a more global presence. Apogee 21 Holdings, Inc. was a non-operating public shell company listed on the OTC Pink Sheets. Apogee 21 has now completed the paperwork to become an active, compliant entity trading on the OTC Pink market. It is the intention of the company to uplist to the OTCQB market as soon as practical.

Warner & Blanc LLC was formed in 2017 and converted into Warner & Blanc, Inc. which was the brand owner of Tequila Casazul. The company converted to Warner & Blanc Inc August 31, 2018. The company then merged into TEQUILA CASAZUL, LLC (DELAWARE) The company subsequently converted into Tequila Casazul, Inc. a Nevada Corporation on November 10, 2021.

Effective May 25, 2022, as part of a holding company reorganization, the Company changed its name from 30DC Merger Co to Apogee 21 Holdings Inc. and its trading symbol from "TDCH" to "APHD".

Effective February 28, 2022, the Company redomiciled from Maryland to Delaware, changed its name from 30DC, Inc. to 30DC Merger Co.

On April 25, 2021 the Company issued 500,000 Series A Convertible Preferred Shares to a shareholder in exchange for \$15,000 cash, forgiveness of liability of \$ 67,471 the Company owed to the shareholder and an agreement to fund up to \$35,000 in expenses to bring the company into compliance of which \$26,825 was funded by June 30, 2022. The preferred shares are convertible into 90% of the Company's common shares. Mr. Littman has served as the Company's attorney since incorporation in 2003.

On September 18, 2017 the Company sold its remaining operating assets and became a publicly-traded shell company.

On September 10, 2010, the Company acquired 30DC, Inc., a Delaware corporation, ("30DC DE"), an Internet marketing company, in exchange for 60,984,000 shares of the Company's stock. 30DC DE became a wholly owned subsidiary and the Company which changed its name to 30DC, Inc. ("30DC" and together with its subsidiary "the Company"). 30DC DE was the accounting acquirer in the transaction and its historical financial statements became the historical financial statements of 30DC.

On April 29, 2005, the Company entered into a Plan of Merger with Fayber Group, Inc. ("Fayber"). The Company acquired all of the outstanding shares of Fayber for the purposes of accomplishing the Merger of the Company and Fayber. All shares of Fayber were retired by virtue of the merger. The Merger was completed on May 2, 2005 with the Company as the surviving corporation. The Company acquired 100% of Fayber in exchange for 100,000 shares of common stock and a \$20,000 Promissory Note.

NOTE 5. INTANGIBLE ASSETS

On January 31, 2024, the Company completed an asset acquisition that included the Monkey in Paradise Craft Vodka and Blue Nectar Tequila brands. As part of this transaction, the Company acquired intangible assets totaling \$7,800,000, which

included registered trademarks, trade names, product formulas, proprietary intellectual property, a branded website, and social media assets.

The Company evaluated the useful lives of the acquired intangible assets in accordance with ASC 350 and determined that the trademarks, trade names, and product formulas have indefinite useful lives. These assets are expected to generate economic benefits indefinitely and are supported by renewable legal rights and ongoing marketing efforts. As such, they are not amortized, but are tested for impairment annually, or more frequently if events or changes in circumstances indicate potential impairment.

The website and social media handles, with a total assigned value of \$100,000, are considered finite-lived intangible assets and are being amortized over a useful life of 3 years on a straight-line basis.

NOTE 6. DEBT FINANCING ARRANGEMENTS

On February 27, 2023, Tequila Casazul, Inc. received \$517,000 by way of a loan with One Dash, Corp. at the interest of 10% per annum. The loan was secured by a personal guarantee by a principal shareholder, and the CEO at the time.

On December 20, 2020, Warner & Blanc Inc. received \$55,575 by way of a loan with Ondeck Capital at the interest of 29.5% per annum. The loan was secured by a personal guarantee by a principal shareholder, and the CEO at the time.

On April 8, 2025, Arthur Fleischmann, a principal shareholder, provided a revolving line of credit to Apogee 21 Holdings, Inc. in the maximum principal amount of \$500,000. The Line of Credit shall be used primarily for the purpose of financing the production of spirits at an interest rate of 3% per month on the daily balance calculated on a monthly basis.

NOTE 7. CONVERTIBLE PROMISSORY NOTES PAYABLE

As of June 30, 2025 and 2024, the balance of notes payable was \$3,052,935 and \$4,955,756 respectively.

On December 8, 2021, Tequila Casazul, Inc. entered into a promissory note totaling \$150,000 with Rick Wilber, a principal shareholder at 10% per annum. In 2023, the note was converted to 384,615 shares of common stock of Apogee 21 Holding, Inc.

During the year ended December 31, 2022, Tequila Casazul, Inc. entered into promissory notes totaling \$350,000 with Rick Wilber, a principal shareholder, with an interest rate of 12% per annum. The notes were converted to 1,716,128 shares of common stock of Apogee 21 Holding, Inc. in August 2024. The notes also included warrants which were exercised in August 2024 to purchase 195,000 shares of common stock of Apogee 21 Holdings, Inc. for \$50,000.

On November 23, 2022, Tequila Casazul, Inc. entered into promissory notes with one of its investors totaling \$70,000. The note has a maturity date of April 2, 2024 with an interest rate of 12% per annum and is subject to conversion into the Apogee 21 Holdings, Inc. common units at \$0.2564 per share. The notes also include warrants to purchase 195,000 shares of common stock of Apogee 21 Holdings, Inc. at any time until November 2, 2027 at a price of \$0.2564 per share.

During the year ended December 31, 2022, Tequila Casazul, Inc. entered into promissory notes with five of its investors totaling \$150,000. The notes had maturity dates between January 15, 2024 and April 2, 2024 with interest rates between 10% and 12% per annum and are subject to conversion into Apogee 21 Holdings, Inc common units at \$0.5128 per share. The notes also include warrants to purchase 156,000 shares of common stock of Apogee 21 Holdings, Inc. up until December 5, 2027 at a price of \$0.5128 per share. On March 15, 2023, one of the notes for \$25,000 was converted to common stock.

On December 1, 2021, Tequila Azul, Inc. converted \$25,000 of payables owed to one of its shareholders to a promissory note at 12% interest. Amendments to the note dated May 1, 2023 extended the maturity date to August 1, 2023. Payments of \$10,000 and \$9,000 were made on the note in 2022 and 2023, respectively. On November 9, 2022, the Company converted \$15,000 of payables owed to one of its vendors to a promissory note at 0% interest. The note has a maturity date of April 2, 2024. The note also includes warrants to purchase 58,500 shares of common stock of Apogee 21 Holdings, Inc. at any time until November 5, 2027 at a price of \$0.2564 per share.

On March 23, 2023, the Apogee 21 Holdings, Inc. issued a promissory note with a principal amount of \$500,000, with an interest rate of 12%, to Mike Littman in exchange for the 500,000 Series A preferred shares. In May 2024, the note was converted to 360,000 shares of Series B Preferred Stock.

On January 31, 2024, the Company issued a convertible promissory note with a principal amount of \$5,100,297 as partial consideration for the acquisition of the Monkey in Paradise Craft Vodka and Blue Nectar Tequila brands. The note matures in 36 months and bears interest at 5% per annum, calculated on a 365-day year basis. Under the terms of the note, the outstanding principal automatically converts in equal monthly installments over 36 months. At the end of each month, 1/36th of the principal balance is converted into shares of Series B Preferred Stock at a conversion price of \$0.50 per share. In addition, the Company will issue an incremental number of shares each month sufficient to cover the accrued interest for that period, also valued at the \$0.50 conversion price.

During the quarter ended December 31, 2024, the Company entered into promissory notes with two of its investors totaling \$150,000. The notes have maturity dates of October 29, 2026 and November 8, 2026 with interest rates at 12% per annum and are subject to conversion into Apogee 21 Holdings, Inc Series B Preferred Stock at a conversion price of \$0.50 per share.

NOTE 8. INCOME TAXES

The Company did not record any current or deferred U.S. federal income tax provision or benefit for the years ended June 30, 2025 and 2024, as the Company incurred net operating losses in both periods.

Due to cumulative losses and the uncertainty of future taxable income, the Company has not recognized any deferred tax assets related to these net operating loss carryforwards or other deductible temporary differences, as it is not more likely than not that such assets would be realized.

The Company has not identified any uncertain tax positions that would have a material effect on the financial statements as defined under ASC 740, Income Taxes. Accordingly, no liability for unrecognized tax benefits has been recorded as of June 30, 2025. No interest or penalties related to income tax matters were incurred during either year.

NOTE 9. STOCKHOLDERS' EQUITY

Reverse Merger and Recapitalization

On March 23, 2023, Tequila Casazul, Inc., a privately held spirits distributor, completed a reverse merger with Apogee 21 Holdings, Inc., a publicly traded shell entity. In the transaction, each outstanding share of Tequila Casazul, Inc. common stock was converted into 0.39 shares of Apogee 21 Holdings, Inc. common stock. As a result, shareholders of Tequila Casazul, Inc. received 9,838,050 newly issued common shares of Apogee 21 Holdings, Inc., representing approximately 95% of the post-merger outstanding common stock.

The transaction was accounted for as a reverse recapitalization, with Tequila Casazul as the accounting acquirer and Apogee 21 Holdings, Inc. as the legal acquirer. The assets and liabilities of the shell company were recognized at fair value on the merger date. The equity balances presented herein reflect the historical equity of Tequila Casazul, adjusted for the effects of the recapitalization.

At the merger date, Apogee 21 Holdings, Inc. had 425,300 shares of common stock and 500,000 shares of Series A preferred stock outstanding. The Series A preferred stock was repurchased by the Company in exchange for a promissory note for \$500,000.

NOTE 10. SUPPLEMENTAL CASH FLOW INFORMATION

On January 31, 2024, the Company completed an asset acquisition valued at \$8.4 million. The purchase consideration included \$5.1 million of common stock issued to the seller and the assumption of \$3.3 million in liabilities. No cash was exchanged in connection with this transaction. The acquired assets included inventory and identifiable intangible assets such as brands, trademarks, and product formulas.

This transaction is reported as a non-cash investing and financing activity and is therefore excluded from the Statement of Cash Flows.

NOTE 11. SUBSEQUENT EVENTS

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the consolidated financial statements were issued and has concluded that no subsequent events have occurred that would require recognition or disclosure in the consolidated financial statements.