

LUMINAR MEDIA GROUP, INC.

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Miami, FL 33145

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Quarterly Report

For the period ending September 30, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

52,093,441 as of 09/30/2025 (Current Reporting Period Date or More Recent Date)

52,093,441 as of 12/31/2024 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

⁴ "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

Luminar Media Group Inc.- From August 26, 2016- Present
Golden Edge Entertainment Inc. – from February 13, 2016 to August 26, 2016
Retail Spicy Gourmet, Inc.- December 30, 2010 to February 13, 2016

Current State and Date of Incorporation or Registration: Delaware, 2016

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

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

None

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

None

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

On May 24, 2024, FortunCo LLC merged with a subsidiary of Luminar Media Group Inc. pursuant to an Agreement and Plan of Merger. Pursuant to the Agreement, the members of FortunCo LLC exchanged 100% of their membership interests in FortunCo for 38,000,000 (Thirty Eight Million) shares of Luminar Media Group Common Stock.
Simultaneously, the holders of 38,000,000 (Thirty Eight Million) shares of Luminar Media Group Common Stock returned those shares to the Company in Exchange for 100% of the Membership Interests of Prestigious Brands LLC, Brand Vault LLC, and Attaché Wine & Spirits LLC.

As part of the transaction, Dan Boiangin and Conrad Alphonso resigned their positions as officers and directors of the Company and Robert Rico resigned as CEO. Yoel Damas was appointed as sole director and CEO.

Additionally, PPD Legacy LLC purchased all of the existing issued and outstanding shares of Series A Preferred Stock from the holders of the Series A Preferred Stock in a private transaction.

38,000,000 shares of the Company's Common Stock were cancelled. The company has received the Medallion Signature Guarantees for these common shares and the cancelled shares are currently being processed by the Company's transfer agent. In addition, the Company has issued 38,000,000 shares as part of the FortunCo, LLC acquisition.

Address of the issuer's principal executive office:

1394 SW 22 Street Miami, FL 33145

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: Securities Transfer Corporation
Phone: (469) 633-0101
Email: JMCCURRY@stctransfer.com
Address: 2901 N. Dallas Parkway, Suite 380, Plano, Texas 75093

Publicly Quoted or Traded Securities:

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

Trading symbol:	<u>LRGR</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>550236206</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>500,000,000</u>	<u>as of date: 9/30/2025</u>
Total shares outstanding:	<u>52,093,441</u>	<u>as of date: 9/30/2025</u>
Total number of shareholders of record:	<u>50</u>	<u>as of date: 9/30/2025</u>

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

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

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Series A Convertible Preferred Stock</u>	
CUSIP (if applicable):	<u>N/A</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>20,000</u>	<u>as of date: 9/30/2025</u>
Total shares outstanding (if applicable):	<u>10,400</u>	<u>as of date: 9/30/2025</u>
Total number of shareholders of record (if applicable):	<u>1</u>	<u>as of date: 9/30/2025</u>

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

Security Description:

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

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

Each share of common stock has the right to one vote per share on all matters voted on by the shareholders. The holders of common stock are entitled to receive dividends as declared by the Board of Directors out of funds legally available therefor. The holders of common stock have no preemptive or subscription rights and there are no redemption or sinking fund provisions applicable to the common stock.

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

The holders of the Series A Preferred Stock shall be entitled to any dividend that is payable to the holders of the Corporation's Common Stock on an as converted basis. On any matter presented to the shareholders of the Corporation for their action or consideration at any meeting of shareholders of the Corporation (or by written consent of shareholders in lieu of meeting), each holder of outstanding shares of Series A Preferred Stock shall be entitled to cast the number of votes equal to the number of whole shares of Common Stock into which the shares of Series A Preferred Stock held by such holder are convertible. Each share of Series A Preferred Stock is convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into that number of fully paid and nonassessable shares of Common Stock (whether whole or fractional) equal to 0.1% of the total number of shares of Common Stock outstanding at the Conversion Time.

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

None

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None

3) Issuance History

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

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

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

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>12/31/2020</u> Common: <u>44,789,368</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>04/02/2021</u>	<u>New Issuance</u>	<u>104,073</u>	<u>Common</u>	<u>\$0.062</u>	<u>Yes</u>	Haynes Gallo Wealth Management Ltd. Richard Gallo	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>Sec. 1145 US Bankruptcy Code</u>
<u>2/15/2023</u> (please see #2 below)	<u>New Issuance</u>	<u>7,502</u>	Series A Preferred	<u>\$0.0001</u>	<u>No</u>	<u>Dan Boiangin</u>	<u>Share Exchange</u>	<u>Restricted</u>	4(a)(2)
<u>2/15/2023</u> (please see #3 below)	<u>New Issuance</u>	<u>1,498</u>	Series A Preferred	<u>\$0.0001</u>	<u>No</u>	<u>Conrad Alfonso</u>	<u>Share Exchange</u>	<u>Restricted</u>	4(a)(2)
<u>2/15/2023</u> (please see #4 below)	<u>New Issuance</u>	<u>1,000</u>	Series A Preferred	<u>\$0.0001</u>	<u>No</u>	<u>Robert Rico</u>	<u>Employment Agreement</u>	<u>Restricted</u>	4(a)(2)

<u>3/14/2023</u>	<u>New Issuance</u>	<u>4,200,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>Yes</u>	<u>Lance Quartieri</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>3/29/2023</u>	<u>Cancellation</u>	<u>(38,531,625)</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Christopher Cook</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>N/A</u>
<u>3/29/2023</u>	<u>New Issuance</u>	<u>30,008,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Dan Boiangin</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>3/29/2023</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>CCCMK Investments (Conrad Alfonso)</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>3/29/2023</u>	<u>New Issuance</u>	<u>6,992,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Conrad Alfonso</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>6/30/2023</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Arin LLC (Adam Ringer)</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>9/30/2023</u>	<u>New Issuance</u>	<u>2,531,625</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Christopher Cook</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>10/1/2023</u> (please see #5 below)	<u>New Issuance</u>	<u>400</u>	<u>Series A Preferred</u>	<u>\$0.0001</u>	<u>No</u>	<u>Juan Sese</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>08/7/2024</u>	<u>New Issuance</u>	<u>38,000,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>LCD Legacy, LLC/ Yoel Damas</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>11/15/2024</u>	<u>Cancellation</u>	<u>(30,008,000)</u>	<u>Common</u>	<u>N/A</u>	<u>N/A</u>	<u>Dan Boiangin</u>	-	<u>Restricted</u>	<u>Rule 144</u>
<u>11/21/2024</u>	<u>Cancellation</u>	<u>(1,000,000)</u>	<u>Common</u>	<u>N/A</u>	<u>N/A</u>	<u>Conrad Alfonso</u>	-	<u>Restricted</u>	<u>Rule 144</u>
<u>11/21/2024</u>	<u>Cancellation</u>	<u>(5,992,000)</u>	<u>Common</u>	<u>N/A</u>	<u>N/A</u>	<u>Conrad Alfonso</u>	-	<u>Restricted</u>	<u>Rule 144</u>
<u>11/21/2024</u>	<u>Cancellation</u>	<u>(1,000,000)</u>	<u>Common</u>	<u>N/A</u>	<u>N/A</u>	<u>CCCMK Investments (Conrad Alfonso)</u>	-	<u>Restricted</u>	<u>Rule 144</u>

Shares Outstanding on Date of This Report:

Ending Balance:

Date 9/30/2025

Common: 52,093,441

Preferred: 10,400

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:

1. 38,000,000 shares of the Company's Common Stock were cancelled. The company has received the Medallion Signature Guarantees for these common shares and the cancelled shares have been processed by the Company's transfer agent. In addition, the Company has issued 38,000,000 shares as part of the FortunCo, LLC acquisition.

2. On May 20,2024, Dan Bioangin entered into a stock purchase agreement selling his 7,502 Series A preferred shares to PPD Legacy LLC
3. On May 20,2024, Conrad Alfonso entered into a stock purchase agreement selling his 1,498 Series A preferred shares to PPD Legacy LLC
4. On May 20,2024, Robert Rico entered into a stock purchase agreement selling his 1,000 Series A preferred shares to PPD Legacy LLC
5. On May 20,2024, Juan Sesse entered into a stock purchase agreement selling his 400 Series A preferred shares to PPD Legacy LLC

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.)
4/1/2025	\$118,000	\$118,967	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	1,020,302	Saluda Group, LLC / LLC, DAYANA TOVAR	Loan
4/1/2025	\$53,000	\$53,434	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days	0	458,271	4Isabella, LLC / DAYANIS CINTADO RODRIGUEZ	Loan

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.

				immediately preceding the conversion date.				
4/1/2025	\$ 20,000	\$20,164	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	172,932	Daniel Peoples	Loan
4/1/2025	\$10,000	\$10,082	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	86,466	Shaheen Baig	Loan
4/1/2025	\$25,000	\$25,205	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	216,166	Gerard Burns	Loan
4/1/2025	\$ 20,000	\$20,164	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common	0	172,932	Carlos Nicoletti Bonelli	Loan

				stock during the 10 consecutive trading days immediately preceding the conversion date.				
4/1/2025	\$33,000	\$33,270	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	285,339	Renzos Legacy, LLC / Giannina Nicoletti	Loan
6/18/2025	\$200,000	\$201,699	6/18/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	1,729,834	Kantor Family Investments, Inc./ Brian Kantor	Loan
4/1/2025	\$82,000	\$82,672	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	709,023	Saluda Group, LLC/ DAYANA TOVAR	Loan
4/1/2025	\$82,000	\$82,672	4/1/2027	conversion price equal to 50% of	0	709,023	4Isabella, LLC // DAYANIS	Loan

				the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.			CINTADO RODRIGUEZ	
4/1/2025	\$82,000	\$82,672	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	709,023	Renzos Legacy, LLC / / Giannina Nicoletti	Loan
4/1/2025	\$100,000	\$100,820	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	864,662	Olivio Blanco & Maggie Fernandez	Loan
4/1/2025	\$540,000	\$548,926	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the	0	4,707,770	HA & LB Investment, LLC / / HECTOR ALTUVE	Loan

				conversion date.				
4/1/2025	\$30,000	30,246	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	259,399	4Isabella, LLC / DAYANIS CINTADO RODRIGUEZ	Loan
4/1/2025	\$50,000	\$ 50,410	4/1/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	432,331	Multiplication Investments, LLC / SILVIO L CORONADO	Loan
07/27/2015	\$ 10,147	\$ 11,535	09/30/2024	Convertible at \$0.01 per share	0	1,153,460	VS JJJ LLC Veronica Schneider	Loan
10/17/2020	\$56,260	\$ 63,936	09/30/2023	Convertible at \$0.01 per share	0	6,393,633	NAS Investing LTD Juan Carlos Palaez	Loan
01/11/2023	\$137,410	\$ 156,196	09/30/2024	Convertible at \$0.01 per share	0	15,619,595	DiCaprio LLC Luis E Herrera	Loan
06/30/2024	\$31,395	\$ 35,326	06/30/2025	Convertible at \$0.01 per share	0	3,532,583	Prada Law Firm PLLC Yoel Damas	Loan
11/15/2024	\$200,000	\$ 204,975	11/15/2025	50% of the average closing price of the Company's common	0	2,909,386	Alejandro Sese and Gina Sese	Loan

				stock during the 90 consecutive trading days				
02/01/2025 (Please see Note 2)	\$20,000	\$22,734	9/30/2024	Convertible at \$0.01 per share	0	2,273,425	Ana Cecilia Nicoletti,	Loan
02/01/2025 (Please see note 3)	\$10,000	\$10,365	9/30/2024	Convertible at \$0.01 per share	0	1,036,491	AGH Global, LLC c/o Adrian Gonzalez Hernandez	Loan
02/01/2025 (Please see note 3)	\$7,500	\$7,774	9/30/2024	Convertible at \$0.01 per share	0	777,368	Aiva Hernandez	Loan
02/01/2025 (Please see note 3)	\$7,500	\$7,774	9/30/2024	Convertible at \$0.01 per share	0	777,368	Avigail Hernandez	Loan
02/01/2025 (Please see note 3)	\$20,000	\$20,730	9/30/2024	Convertible at \$0.01 per share	0	2,072,981	Jenessi Marie Garcia	Loan
02/01/2025 (Please see note 3)	\$20,000	\$20,730	9/30/2024	Convertible at \$0.01 per share	0	2,072,981	KRMR Holdings, LLC c/o Usman Riaz	Loan
02/01/2025 (Please see note 3)	\$25,000	\$25,912	9/30/2024	Convertible at \$0.01 per share	0	2,591,275	Tectum Investment Group, LLC c/o Carlos R. Rodriguez	Loan
07/17/2025	\$100,000	\$100,872	07/17/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	865,111	Multiplicat ion Investment s, LLC/ SILVIO L CORONAD O	Loan
08/05/2025	\$170,000	\$171,420	08/05/2027	conversion price equal to 50% of	0	1,470,155	F&F Group 2025,	Loan

				the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.			LLC/ Jenessi Garcia	
08/11/2025	\$100,000	\$100,832	08/11/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	864,770	FJFM Investment s, LLC/ Janet Salomon	Loan
09/02/2025	\$200,050	\$201,585	09/02/2027	conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date.	0	1,728,858	Tectum Engineerin g, LLC/ Carlos Rodriguez	Loan
Total Outstanding Balance:		\$2,624,099	Total Shares:		0	58,672,913		

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

1. On February 23, 2025, the Company paid off the remaining balance of \$93,185.53 on a Note held by VS JJJ, LLC through a Note Satisfaction and Final Release agreement. The Note was originally issued on October 15, 2020. As a result, the Company settled all amounts due to VS JJJ, LLC on the Note.
2. In February of 2025, \$20,000 of the note held by VS JJJ LLC issued on 7/27/2015 was assigned to Ana Cecilia Nicoletti, with the remainder of the note still being held with VS JJJ LLC.

3. In February of 2025, the Company paid \$57,046.81 towards the note held by VS JJJ LLC that was issued on 01/11/2023 reducing the outstanding balance to \$90,000.00. The remaining balance of the Note (\$90,000) was assigned to various entities in the following manner: \$10,000 held by AGH Global, LLC c/o Adrian Gonzalez Hernandez, \$7,500 held by Aiva Hernandez, \$7,500 held by Jenessi Marie Garcia, \$20,000 held by Jenessi Marie Garcia, \$20,000 held by KRMR Holdings, LLC c/o Usman Riaz, \$25,000 held by Tectum Investment Group, LLC c/o Carlos R. Rodriguez.

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

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

The Company through its FortunCo LLC, Fortun Advance LLC and Fortun Online, LLC subsidiaries is a pioneering fintech company specializing in financial solutions that is dedicated to serving underserved communities, particularly Latino and minority- owned enterprises. Fortun leverages cutting-edge data analytics, proprietary processes, and digital technology to provide fast, efficient, and tailored financial services. Committed to transparency and responsibility, Fortun ensures that underserved customers and businesses have access to the capital and liquidity needed to thrive in today's market.

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

FortunCo LLC
Fortun Advance LLC
Fortun Online LLC
Fortun Funding, LLC

C. Describe the issuers' principal products or services.

The Company provides financing to business through the purchase of their future receivables.

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 issuer uses office space of its officers and directors at no charge.

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)
PPD Legacy, LLC /Yoel Damas	President/Director	Miami, FL	10,400	Series A Preferred	100%
LCD Legacy, LLC/Yoel Damas			38,000,000	Common Stock	72.9%

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: Jonathan D. Leinwand, P.A
Address 1: 18305 Biscayne Blvd., Suite 200
Address 2: Aventura, FL 33160
Phone: 954-903-7856
Email: jonathan@jdlpa.com

Accountant or Auditor

Firm: L&L CPAs PA
Address 1: 1000 S Pine Island Rd, Ste 210
Address 2: Plantation, FL 33324
Phone: (858) 229-5140
Email: tluo@llcpas.net

Investor Relations

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

Email: _____

All other means of Investor Communication:

X (Twitter): _____

Discord: _____

LinkedIn: _____

Facebook: _____

[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: _____

Firm: _____

Nature of Services: _____

Address 1: _____

Address 2: _____

Phone: _____

Email: _____

9) Disclosure & Financial Information

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

Name: Jonathan Leinwand

Title: Attorney

Relationship to Issuer: Attorney

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: Juan M Sese

Title: VP of Finance

Relationship to Issuer: VP of Finance

Describe the qualifications of the person or persons who prepared the financial statements: Juan M Sese has worked with publicly traded companies for over a decade.

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, Yoel Damas certify that:

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

November 7, 2025 [Date]

/s/ Yoel Damas [CEO's Signature]

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

Principal Financial Officer:

I, Yoel Damas certify that:

1. I have reviewed this Disclosure Statement for Luminar Media Group, LLC;
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.

November 7, 2025 [Date]

/s/ Yoel Damas [CFO's Signature]

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

Luminar Media Group, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets
(Unaudited)

	<u>September 30, 2025</u>	<u>December 31, 2024</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 540,978	\$ 590,364
Employee cash advances	6,000	-
TOTAL CURRENT ASSETS	546,978	590,364
NON-CURRENT ASSETS		
Property, plant and equipment, net	159,135	-
Business advances, net	6,045,465	1,555,184
Right of use assets, net	149,960	192,866
Goodwill	295,400	-
Equity securities	150,000	-
Rent deposit	12,504	12,504
Prepaid expense	36,680	34,710
TOTAL NON-CURRENT ASSETS	6,849,144	1,795,264
TOTAL ASSETS	\$ 7,396,122	\$ 2,385,628
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accrued liabilities	\$ 63,836	\$ 28,848
Lease liabilities, current	63,625	50,773
Notes payable, current	513,818	647,687
Due to related party	10	-
Notes payable-related party	31,395	31,395
TOTAL CURRENT LIABILITIES	672,684	758,703
Lease liabilities, noncurrent	93,231	142,094
Notes payable, noncurrent	2,015,050	-
TOTAL NON CURRENT LIABILITIES	2,108,281	142,094
TOTAL LIABILITIES	2,780,965	900,797
STOCKHOLDERS' EQUITY		
Preferred stock: 20,000,000 shares authorized:		
Series A, 20,000,000 shares authorized ,par value \$.0001, 10,400 and 10,400 shares issued and outstanding as of September 30 , 2025 and December 31, 2024, respectively	\$ 1	\$ 1
and 52,093,441 shares issued and outstanding as of September 30 , 2025 and 52,093,441 and 52,093,441 shares issued and outstanding as of December 31, 2024, respectively	5,206	5,206
Additional paid in capital	2,614,664	2,308,624
Retained earnings (accumulated deficit)	1,089,037	(660,855)
Non-controlling interest	906,249	(168,145)
TOTAL STOCKHOLDERS' EQUITY	4,615,157	1,484,831
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 7,396,122	\$ 2,385,628

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

Luminar Media Group, Inc. and Subsidiaries
Condensed Consolidated Statements of Operations
(Unaudited)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2024	For the three months ended September 30, 2025	For the three months ended September 30, 2024
Revenue	\$ 5,732,154	\$ 344,682	\$ 2,175,461	\$ 318,835
Gross profit	5,732,154	344,682	2,175,461	318,835
Operating expenses:				
Selling, general and administrative	1,565,409	254,158	623,558	211,392
Payroll expense	253,147	30,680	118,607	26,560
Professional service fees	237,264	19,106	117,823	19,106
Depreciation expense	17,189	-	8,689	-
Bad debt expense	716,732	210,457	128,068	194,261
Total operating expenses	2,789,741	514,401	996,745	451,319
Income (loss) from operations	2,942,413	(169,719)	1,178,716	(132,484)
Other income (expenses):				
Interest expense, net	(118,127)	(70,032)	(56,471)	(12,075)
Total other income (expenses)	(118,127)	(70,032)	(56,471)	(12,075)
Income (loss) from operations before income taxes	2,824,286	(239,751)	1,122,245	(144,559)
Provision for income taxes	-	-	-	-
Net income (loss)	\$ 2,824,286	\$ (239,751)	\$ 1,122,245	\$ (144,559)
Net income attributed to non-controlling interest	1,074,394	89,738	234,975	99,588
Net income (loss) attributed to Luminar Media Group	\$ 1,749,892	\$ (329,489)	\$ 887,270	\$ (244,147)
Basic net income (loss) per common share	\$ 0.0336	\$ (0.0055)	\$ 0.0170	\$ (0.0041)
Diluted net income (loss) per common share	\$ 0.0158	\$ (0.0055)	\$ 0.0080	\$ (0.0041)
Weighted average number of common shares outstanding - Basic	52,093,441	59,834,182	52,093,441	59,834,182
Weighted average number of common shares outstanding - Diluted	110,766,354	59,834,182	110,766,354	59,834,182

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

Luminar Media Group, Inc. and Subsidiaries
Condensed Consolidated Statements of Changes in Stockholders' Equity
(Unaudited)

	Preferred Stock A		Common Stock		Additional	Retained	Non-controlling	Total
	Shares	Amount	Shares	Amount	Paid-in	Earnings	Interest	Stockholders'
					Capital	(Deficit)		Equity
Balance, December 31, 2023	10,400	\$ 1	52,093,441	\$ 5,206	\$ -	\$ (5,207)	\$ -	-
Net loss	-	-	-	-	-	(16,953)	-	(16,953)
Balance, March 31 , 2024	10,400	\$ 1	52,093,441	\$ 5,206	\$ -	\$ (22,160)	\$ -	(16,953)
Effect of reverse recapitalization, net of costs	-	-	-	-	-	(422,867)	-	(422,867)
Capital injection	-	-	-	-	250,200	-	-	250,200
Non-controlling interest	-	-	-	-	-	-	(9,850)	(9,850)
Net loss	-	-	-	-	-	(68,389)	-	(68,389)
Balance, June 30 , 2024	10,400	\$ 1	52,093,441	\$ 5,206	\$ 250,200	\$ (513,416)	\$ (9,850)	(267,859)
Shared issuance pursuant to the reverse recapitalization	-	-	38,000,000	3,800	(3,800)	-	-	-
Capital injection	-	-	-	-	1,258,424	-	-	1,258,424
Non-controlling interest	-	-	-	-	-	-	99,588	99,588
Net income	-	-	-	-	-	(244,147)	-	(244,147)
Balance, September 30 , 2024	10,400	1	90,093,441	9,006	1,504,824	(757,563)	89,738	846,006
Shared issuance pursuant to the reverse recapitalization			(38,000,000)	(3,800)	3,800		\$ -	-
Capital injection	-	-	-	-	800,000	-	-	800,000
Non-controlling interest	-	-	-	-	-	-	(257,883)	(257,883)
Net income	-	-	-	-	-	96,708	-	96,708
Balance, December 31, 2024	10,400	1	52,093,441	5,206	2,308,624	(660,855)	(168,145)	1,484,831
Non-controlling interest	-	-	-	-	-	-	94,364	94,364
Capital injection	-	-	-	-	300,000	-	-	300,000
Net income	-	-	-	-	-	72,498	-	72,498
Balance, March 31 , 2025	10,400	\$ 1	52,093,441	\$ 5,206	\$ 2,608,624	\$ (588,357)	\$ (73,781)	\$ 1,951,693
Non-controlling interest	-	-	-	-	-	-	745,055	745,055
Capital injection	-	-	-	-	6,040	-	-	6,040
Net income	-	-	-	-	-	790,124	-	790,124
Balance, June 30, 2025	10,400	\$ 1	52,093,441	\$ 5,206	\$ 2,614,664	\$ 201,767	\$ 671,274	\$ 3,492,912
Non-controlling interest	-	-	-	-	-	-	234,975	234,975
Net income	-	-	-	-	-	887,270	-	887,270
Balance, September 30, 2025	10,400	\$ 1	52,093,441	\$ 5,206	\$ 2,614,664	\$ 1,089,037	\$ 906,249	\$ 4,615,157

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

* Outstanding and issued shares retrospectively reflected the effect of recapitalization due to reverse acquisition

Luminar Media Group, Inc. and Subsidiaries
Condensed Consolidated Statements of Cash Flows
(Unaudited)

	The nine months ended September 30, 2025	The nine months ended September 30, 2024
Cash flows from operating activities:		
Net Income (loss)	\$ 2,824,286	\$ (239,751)
Adjustments to reconcile net loss to net cash used in operating activities:		
Bad debt expense	716,732	210,457
Depreciation and amortization	17,189	-
Changes in operating assets and liabilities:		
Notes payable interest recognized	-	49,820
Employee cash advances	(6,000)	-
Business advances, net	(4,638,413)	(1,386,625)
Prepaid expense	(1,970)	(318,286)
Rent deposit	-	-
Right of use assets, net	42,906	-
Deferred revenue	-	665,021
Lease liabilities	(36,011)	-
Accrual liabilities	34,988	17,212
Due to related party	10	-
Net cash used in operating activities	(1,046,283)	(1,002,152)
Cash flows from investing activities:		
Payment for equity securities	(150,000)	-
Payment for fixed assets purchased	(6,324)	-
Payment for business acquisition	(68,000)	-
Net cash used in investing activities	(224,324)	-
Cash flows from financing activities:		
Proceeds from notes payable	1,049,050	-
Payment for notes payable	(133,869)	(25,000)
Proceeds from notes payable-related party	-	31,395
Capital injection	306,040	1,508,624
Net cash provided by financing activities	1,221,221	1,515,019
Net change in cash	(49,386)	512,867
Cash and cash equivalents, beginning of period	590,364	-
Cash and cash equivalents, end of period	\$ 540,978	\$ 512,867
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	86,603	-
Purchase of treasury stock	-	-
Net assets acquired in business acquisition	927,600	(422,867)

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

LUMINAR MEDIA GROUP, INC.

Notes to the Financial Statements (unaudited)

NOTE 1. ORGANIZATION AND NATURE OF BUSINESS

Luminar Media Group, Inc. (“the Issuer” or “Luminar”) was organized under the name Retail Spicy Gourmet, Inc. under the laws of the State of Delaware on December 30, 2010. The name was changed to Golden Edge Entertainment, Inc. on February 26, 2013, and to Luminar Media Group Inc. on August 26, 2016. Luminar was established as part of the Chapter 11 reorganization of Spicy Gourmet Organics, Inc. (“SGO”). Under SGO’s Plan of Reorganization, as confirmed by the U.S. Bankruptcy Court for the Central District of California, Luminar was incorporated to: (1) receive and hold any interest which SGO had in the business of retail sales of imported spices; and (2) issue shares of its common stock to SGO's general unsecured creditors, to its administrative creditors, and to its shareholder. Luminar incorporated its 100% owned subsidiary, Big Data Media, LLC., (“BDM”) under the laws of the State of Delaware on June 1, 2016.

On January 24, 2023, Luminar acquired Prestigious Distribution, LLC, Brand Vault, LLC, and Attache Wine & Spirits, LLC in a cash and stock transaction. Pursuant to the Agreement and Plan of Merger and Reorganization resulted in the issuance of 38,000,000 shares of Common Stock of Luminar and 9,000 preferred shares of Series A Preferred Stock to the members of the companies acquired, resulting in a change in control of Luminar. Concurrently, Luminar cancelled 38,531,625 shares of its Common Stock that were returned by Christopher Cook, Luminar’s prior President and Chief Executive Officer, in exchange for the ownership of Luminar’s Big Data Media subsidiary.

The issuance of shares of our Common Stock to holders of Prestigious Distribution, LLC, Brand Vault, LLC, and Attache Wine & Spirits, LLC’s member units in connection with the Agreement and Plan of Merger and Reorganization was not registered under the Securities Act, in reliance upon the exemption from registration provided by Section 4(2) of the Securities Act, which exempts transactions by an issuer not involving any public offering, and Regulation D and/or Regulation S promulgated by the SEC under that section. The Common Shares issued to Prestigious Distribution, LLC, Brand Vault, LLC, and Attache Wine & Spirits, LLC’s members will be deemed restricted securities under the SEC’s rules and regulations and will be sellable under the SEC’s Rule 144.

Split off

On May 24, 2024, Luminar has entered into an agreement with Dan Boiangin, Conrad Alfonso and CMMK Investments LLC (collectively the “Purchaser”) to sell Prestigious Distributors LLC, Brand Vault LLC, and Attache Wine & Spirits LLC in exchange for the return of a total of 38,000,000 shares of the currently issued and outstanding common shares of Luminar (see Note 14). On October 4, 2024 and November 1, 2024, the Purchaser signed the Irrevocable Stock Power Form, which clarified that they irrevocably constituted and appointed Securities Transfer Corporation, Attorney to transfer a total of 38,000,000 shares within the named Corporation and with full power of substitution in the premises.

On November 15, 2024, and November 21, 2024, the transfer agent, Securities Transfer Corporation, processed the cancellation and retirement of 38,000,000 common shares returned by the Purchaser. Specifically, 30,008,000 shares were cancelled from Dan Boiangin on November 15, 2024; 1,000,000 shares were cancelled from Conrad Alfonso on November 21, 2024; 5,992,000 shares were cancelled from Conrad Alfonso on November 21, 2024; and 1,000,000 shares were cancelled from CMMK Investments LLC (an entity controlled by Conrad Alfonso) on November 21, 2024. As a result of these transactions, the 38,000,000 common shares have been formally retired and are no longer issued and outstanding.

Reverse Recapitalization

On May 24, 2024, Luminar was merged with Fortunco, LLC (“Fortunco”) and the merger has been accounted for as Reverse Recapitalization (see Note 15). Fortunco, LLC, incorporated on May 4, 2024, as a Florida limited liability company, is a pioneering fintech company serving underserved communities, especially Latino and minority-owned enterprises, with tailored financial services. Fortun Advance, LLC (“Fortun Advance”) was incorporated on May 4, 2024. Fortunco, LLC holds 51% of Fortun Advance’s capital interests, while other third-party investors hold the remaining 49%.

On February 3, 2025, the Company incorporated two additional wholly owned subsidiaries in the State of Florida: Fortun Funding, LLC and Fortun Online, LLC. Fortun Funding was established to broaden the Company’s capital funding capabilities and provide additional financing solutions, while Fortun Online was formed to enhance the Company’s digital lending operations and expand its reach to a broader customer base through online platforms. Both entities were created to support and expand the existing operations of Fortunco, LLC and Fortun Advance, LLC.

NOTE 2. LIQUIDITY AND GOING CONCERN

As of September 30, 2025, the Company had retained earnings of \$963,813 compared to an accumulated deficit of \$660,855 as of December 31, 2024. The improvement in retained earnings was primarily driven by increased revenues from core operations during the first nine months of 2025.

The Company has generated sufficient cash flow from operations to meet its obligations as they become due and, based on current projections, expects to continue to do so for at least the next twelve months from the date these financial statements are issued. Accordingly, management has concluded that there are no conditions or events that raise substantial doubt about the Company’s ability to continue as a going concern, and the accompanying consolidated financial statements do not include any adjustments related to this matter.

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Consolidation and Presentation

On May 24, 2024, Luminar and Fortunco completed a reverse recapitalization resulting in Luminar issuing 38,000,000 shares in exchange of 100% of Fortunco membership interests. Fortunco's business became the primary business of Luminar and acquired approximately 73% of Luminar. The former shareholders of Fortunco became controlling shareholders of Luminar. The acquisition was affected pursuant to the terms of a Share Exchange and Reorganization Agreement, which was executed on May 24, 2024. For accounting purposes Fortunco was the acquirer and Luminar was the acquiree company. Therefore, the financial statements are presented using the historical financial statements of Fortunco. The combined Luminar and Fortunco are collectively referred to as the Company.

The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and the rules and regulations of the Securities and Exchange Commission (“SEC”) applicable to interim financial reporting. All adjustments considered necessary for a fair presentation of financial position, results of operations and cash flows as of September 30, 2025 have been included. The Company’s financial statements are prepared using the accrual basis of accounting in accordance with U.S. GAAP and the Company’s functional and reporting currency is the United States dollar.

Principles of consolidation

The consolidated financial statements include the financial statements of the Company and its subsidiaries. All significant intercompany transactions and balances between the Company and its subsidiaries are eliminated upon consolidation.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include, but are not limited to, the fair value of convertible loans, the measurement of deferred tax assets, and fair values of financial instruments (including measurement of credit or impairment losses). On an ongoing basis, management evaluates these estimates and assumptions; however, actual results could materially differ from these estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all short-term highly liquid investments that are readily convertible to known amounts of cash and have original maturities of three months or less from the date of purchase. As of September 30, 2025, and December 31, 2024, the Company had cash of \$540,978 and \$590,364, respectively, maintained in U.S. bank accounts. As of September 30, 2025, one checking account (account ending in 0375) had a balance of \$366,208, which exceeded the Federal Deposit Insurance Corporation (“FDIC”) insured limit of \$250,000. The remaining cash balances were within the insured thresholds. Accordingly, as of September 30, 2025, \$116,208 of the Company’s total cash balance was not insured under FDIC coverage. The Company has not experienced any losses on its cash accounts and management believes the associated credit risk is minimal.

Restricted Cash

The Company did not have any restricted cash balances, deposits held as compensating balances or cash segregated in compliance with federal or other regulations as of September 30, 2025, and December 31, 2024.

Business Advances, net

In accordance with Accounting Standards Update No. 2016-13 “Financial Instruments—Credit Losses” (“ASC 326”), the Company measures its allowance for credit losses using an expected credit loss model that reflects the Company’s current estimate of expected credit losses inherent in the business advances balance. In determining the expected credit losses, the Company considers its historical loss experience, the aging of the balance, current economic and business conditions, and anticipated future economic events that may impact collectability. As of September 30, 2025, the Company reserved an amount equal to 15% of the outstanding business advance balance at period end. The Company reviews its allowance for credit losses periodically and, as needed, amounts are written-off when determined to be uncollectible. As of September 30, 2025, and December 31, 2024, the Company recorded an allowance for credit losses of \$1,320,660 and \$513,854, respectively. These amounts are presented as a reduction to business advances on the consolidated balance sheets. No allowance amounts were written off during the nine months ended September 30, 2025 and 2024.

Concentration of Credit Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash and cash equivalents. The Company places its cash with high quality banking institutions. From time to time, the Company may maintain cash balances at certain institutions in excess of the Federal Deposit Insurance Corporation limit. The Company has not incurred any loss from this risk.

Fair Value of Financial Instruments

The Company follows guidance for accounting for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. Additionally, the Company adopted guidance for fair value measurement related to nonfinancial items that are recognized and disclosed at fair value in the financial statements on a nonrecurring basis. The guidance establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability.

The Company monitors the market conditions and evaluates the fair value hierarchy levels at least quarterly. For any transfers in and out of the levels of the fair value hierarchy, the Company elects to disclose the fair value measurement at the beginning of the reporting period during which the transfer occurred.

The Company's financial instruments consist of cash, business advances, accrued liabilities, convertible notes and notes payable. The estimated fair values of cash, business advances, accrued liabilities, convertible notes and notes payable approximate their carrying amount due to the short-term maturity of these instruments. As of December 31, 2024, no goodwill or equity securities were recognized.

Assets	Fair Value Measurements at September 30, 2025			
	Total Fair Value	Level 1	Level 2	Level 3
Goodwill	295,400	-	-	295,400
Equity securities	150,000	-	-	150,000
Total Assets	445,400	-	-	445,400

Business Acquisition

On April 1, 2025, the Company completed the acquisition of a portfolio of operations for total consideration of \$1,223,000, consisting of cash of \$257,000 and the assumption of a note payable of \$966,000. The acquisition included employees, fixtures, equipment, and other operational assets, and met the definition of a business under ASC 805, *Business Combinations*. Accordingly, the transaction has been accounted for as a business combination using the acquisition method of accounting.

The purchase price was allocated to the assets acquired and liabilities assumed based on their estimated fair values at the acquisition date. The excess of the purchase price over the fair value of the net assets acquired was recorded as goodwill. The goodwill recognized is primarily attributable to expected synergies, the assembled workforce, and other intangible benefits that do not qualify for separate recognition. The goodwill is not deductible for income tax purposes.

The following table summarizes the purchase price allocation.

During the period ended September 30, 2025, the Company performed a qualitative and quantitative goodwill impairment analysis following the steps laid out in ASC 350-20-35-3C and noted no goodwill impairment.

	As of September 30, 2025	
Purchase price	\$	1,223,000
Assets acquired		
Cash and cash equivalents		189,000
Account receivable		568,600
Fixed assets		170,000
Fair value of identifiable net assets acquired		927,600
Goodwill acquired on acquisition	\$	295,400

Goodwill

We account for acquisitions in accordance with FASB ASC 805, “Business Combinations” (“ASC 805”), and goodwill in accordance with ASC 350, “Intangibles — Goodwill and Other” (“ASC 350”). For business combinations, the excess of the purchase price over the estimated fair value of net assets acquired in a business combination is recorded as goodwill. In accordance with ASC 350, we test goodwill impairment at least annually and whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Our annual impairment test is performed during the third fiscal quarter. If the carrying amount of a reporting unit’s goodwill exceeds its fair value we recognize an impairment loss in accordance with ASC 350. Based upon our most recent analysis, we determined through our qualitative assessment that it is not “more likely than not” that the fair values of our reporting units are less than their carrying values. As a result, we were not required to perform a quantitative goodwill impairment test.

The qualitative assessment requires us to make judgments and assumptions regarding macroeconomic and industry conditions, our financial performance, and other factors. We do not believe there is a reasonable likelihood that there will be a change in the judgments and assumptions used in our qualitative assessment which would result in a material effect on our operating results.

Property, plant and equipment, net

Property, plant and equipment (including construction in progress) are stated at cost less accumulated depreciation and impairment charges. Depreciation is calculated primarily based on the straight-line method (after taking into account their respective estimated residual values) over the estimated useful lives of the assets except the depreciation method for mold and tooling:

	Useful Life
Furniture and fixtures	5 years

Construction in progress represents manufacturing facilities and equipment under construction and is stated at cost. The capitalization of these costs ceases when construction in progress is transferred to property, plant and equipment and substantially ready for its intended use. No depreciation is recorded for construction in progress.

When assets are retired or otherwise disposed of, the cost, accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is reflected in the combined statements of operations in the period realized. Maintenance and repairs that do not enhance or extend the asset's useful life are charged to operating expense as incurred.

Impairment of Long-Lived Assets

Long-lived assets are evaluated for impairment whenever events or changes in circumstances (such as a significant adverse change to market conditions that will affect the future use of the assets) indicate that the carrying amount may not be fully recoverable or that the useful life is shorter than the Company had originally estimated. When these events occur, the Company evaluates the impairment by comparing carrying value of the assets to an estimate of future undiscounted cash flows expected to be generated from the use of the assets and their eventual disposition. If the sum of the expected future undiscounted cash flows is less than the carrying value of the assets, the Company recognizes an impairment loss based on the excess of the carrying value of the assets over the fair value of the assets. When an impairment loss is recognized for assets to be held and used, the adjusted carrying amounts of those assets are depreciated over their remaining useful life. For the periods presented, we have not recorded any material impairment.

Embedded Conversion Features

The Company evaluates embedded conversion features within convertible debt under ASC 815 "Derivatives and Hedging" to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 "Debt with Conversion and Other Options" for consideration of any beneficial conversion feature.

Derivative Financial Instruments

The Company assesses all financing and contractual arrangements to determine whether any embedded features require bifurcation and separate accounting as derivative instruments in accordance with *ASC 815, Derivatives and Hedging*. Embedded features that are not clearly and closely related to the host instrument are evaluated for potential derivative treatment, and, if required, are initially recorded at fair value with subsequent changes in fair value recognized through earnings. Instruments that meet the criteria for derivative liability classification are measured at fair value on a recurring basis, typically using valuation techniques such as the Black-Scholes option pricing model or other appropriate models depending on the instrument's terms and market inputs. The Company also evaluates freestanding financial instruments issued in conjunction with debt or equity financing (such as warrants or conversion features) to determine whether they should be classified as equity or liability instruments in accordance with *ASC 480* and *ASC 815-40*. As of September 30, 2025 and December 31, 2024, management concluded that none of the Company's outstanding convertible notes contained embedded features that require bifurcation or separate recognition as derivative liabilities. Accordingly, no derivative financial instruments were recorded as of those dates.

Share-based Compensation

The Company applies ASC No. 718, "Compensation-Stock Compensation," which requires that share-based payment transactions with employees and nonemployees upon adoption of ASU 2018-07, be measured based on the grant date fair value of the equity instrument and recognized as compensation expense over the requisite service period, with a corresponding addition to equity. Under this method, compensation cost related to employee share options or similar equity instruments is measured at the grant date based on the fair value of the award and is recognized over the period during which an employee is required to provide service in exchange for the award, which generally is the vesting period. In addition to requisite service period, the Company also evaluates the performance condition and market condition under ASC 718-10-20. For an award which contains both a performance and a market condition, and where both conditions must be satisfied for the award to vest, the market condition is incorporated into the fair value of the

award, and that fair value is recognized over the employee's requisite service period or nonemployee's vesting period if it is probable the performance condition will be met. If the performance condition is ultimately not met, compensation cost related to the award should not be recognized (or should be reversed) because the vesting condition in the award has not been satisfied. The expense resulting from share-based payments is recorded in general and administrative expense in the consolidated statements of operations. Please refer to Note 6 for more information.

Revenue Recognition

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers* ("ASC 606"), which superseded the previous revenue recognition guidance in ASC 605. ASU 2014-09 establishes principles for recognizing revenue upon the transfer of promised goods or services to customers in an amount that reflects the consideration expected in exchange for those goods or services.

The Company completed its assessment and determined that its merchant cash advance ("MCA") and revenue-based financing arrangements are outside the scope of ASC 606 and are accounted for in accordance with *ASC 860, Transfers and Servicing*, which governs the recognition of financial assets acquired through transfers of receivables. Certain ancillary fees earned for underwriting and processing services are within the scope of ASC 606, as they represent distinct performance obligations satisfied at contract execution.

When a business advance is purchased, the Company records a Business Advance Receivable for the purchase price of the advance. The Company recognizes service-fee (factor/discount) income over time as collections are received, based on a proportional allocation between recovery of principal and earned revenue, consistent with ASC 860. Processing and origination fees are recognized at the time of funding when the related underwriting and administrative services are completed. Late-payment penalties are recognized when assessed and collection is probable, in accordance with ASC 860 and *ASC 326, Financial Instruments – Credit Losses*.

Revenue recognition is suspended on accounts placed on non-accrual status when collection is no longer probable. Subsequent recoveries are first applied to principal before resuming income recognition.

For the nine months ended September 30, 2025 and 2024, the Company recognized total revenues of \$5,732,154 and \$344,682, respectively.

Equity securities

Equity securities not accounted for using the equity method are carried at fair value with unrealized gains and losses recorded in the consolidated income statements, according to ASC 321 "Investments — Equity Securities".

The Company elected to record equity investments in privately held companies using the measurement alternative at cost, less impairment, with subsequent adjustments for observable price changes resulting from orderly transactions for identical or similar investments of the same issuer.

Equity investments in privately held companies accounted for using the measurement alternative are subject to periodic impairment reviews. The Company's impairment analysis considers both qualitative and quantitative factors that may have a significant effect on the fair value of these equity securities.

In computing realized gains and losses on equity securities, the Company determines cost based on amounts paid using the average cost method.

Income taxes

Income taxes are provided in accordance with the ASC 740 "Income Tax" FASB Accounting Standards Classification. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net

operating loss carry forwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Earnings per share

The Company computes net loss per share in accordance with the FASB Accounting Standards Codification (“ASC”). The ASC 260 “Earnings Per Share” specifies the computation, presentation and disclosure requirements for loss per share for entities with publicly held common stock.

Basic net loss per share amount is computed by dividing the net loss by the weighted average number of common shares outstanding.

Lease

The Company accounts for its leases in accordance with ASC 842, Leases. At the commencement date, the Company recognizes a right of use (“ROU”) asset and a corresponding lease liability measured at the present value of lease payments over the lease term. Lease expense is recognized on a straight-line basis over the lease term. Variable lease payments are recognized as incurred. The Company’s lease agreements generally do not contain residual value guarantees or restrictive covenants. See Note 12, Right of Use Assets and Lease Liabilities for additional information.

Segment reporting

The Company operates as one segment, in which management uses one measure of profitability, and all of the Company’s assets are located in the United States of America. The Company does not operate separate lines of business or separate business entities with respect to any of its product candidates. Accordingly, the Company does not have separate reportable segments.

New Accounting Pronouncements

Recently issued accounting pronouncements not yet adopted

In November 2024, the FASB issued ASU No. 2024-03, Disaggregation of Income Statement Expenses (Subtopic 220-40). The ASU requires the disaggregated disclosure of specific expense categories, including purchases of inventory, employee compensation, depreciation, and amortization, within relevant income statement captions. This ASU also requires disclosure of the total amount of selling expenses along with the definition of selling expenses. The ASU is effective for annual periods beginning after December 15, 2026, and interim periods within fiscal years beginning after December 15, 2027. Adoption of this ASU can either be applied prospectively to consolidated financial statements issued for reporting periods after the effective date of this ASU or retrospectively to any or all prior periods presented in the consolidated financial statements. Early adoption is also permitted. This ASU will likely result in the required additional disclosures being included in our consolidated financial statements once adopted. We are currently evaluating the provisions of this ASU.

In November 2024, the FASB issued ASU No. 2024-04, Debt—Debt with Conversion and Other Options (Subtopic 470-20): Induced Conversions of Convertible Debt Instruments, which clarifies the requirements related to accounting for the settlement of a debt instrument as an induced conversion. The amendments in this update are effective for annual reporting periods beginning after December 15, 2025, including interim periods within those fiscal years (first quarter of fiscal 2027 for us). Early adoption is permitted. We are currently evaluating the impact of this guidance on our consolidated financial statements; however, we do not plan to adopt this ASU before fiscal 2027.

Recently adopted accounting pronouncements

In November 2023, the FASB issued ASU No. 2023-07, Improvements to Reportable Segment Disclosures (Topic 280). This ASU updates reportable segment disclosure requirements by requiring disclosures of significant reportable segment expenses that are regularly provided to the Chief Operating Decision Maker (“CODM”) and included within each reported measure of a segment’s profit or loss. This ASU also requires disclosure of the title and position of the individual identified as the CODM and an explanation of how the CODM uses the reported measures of a segment’s profit or loss in assessing segment performance and deciding how to allocate resources. The ASU is effective for annual periods beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. We adopted this ASU retrospectively on December 31, 2024. Refer to Note 17, Segment Reporting and Information about Geographic Areas for the inclusion of the new required disclosures.

From time to time, new accounting pronouncements are issued by the FASB or other standard setting bodies that are adopted by the Company as of the specified effective date. Unless otherwise discussed, the Company believes that the effect of recently issued standards that are not yet effective will not have a material effect on its consolidated financial position or results of operations upon adoption.

NOTE 4. ACCRUED EXPENSES

As of September 30, 2025 and December 31, 2024, the Company’s accrued liabilities were \$93,836 and \$28,848, respectively, which are primarily comprised of outstanding accrued interest payables. These liabilities represent amounts owed for business expenses incurred on company account payable for consulting fees, credit cards that are due for payment and accrued interest from outstanding notes payables.

	September 30, 2025	December 31, 2024
Accrued expense-consulting fee	\$ 10,000	\$ -
Accrued expenses-Accrued interests	63,836	28,848
Total	\$ 73,836	\$ 28,848

NOTE 5. CONVERTIBLE NOTES PAYABLE

On January 11, 2022, the Company entered into a Promissory Note in the amount of \$225,000. The Note bears interest at a rate of 18% per annum and the entire principal, together with accrued interest, are payable on or before November 21, 2023. All or a portion of the Note’s principal may be prepaid without penalty. As collateral for the Note and all accrued interest, and pursuant to the Pledge Agreement under this Promissory Note, Dan Boiangin, Conrad Alfonso, and Robert Rico, collectively known as “Pledgers”, have pledged 9,500 shares of Series A Preferred Stock of the Company, owned collectively by them. For each payment of Principal, 500 shares of the Series A Preferred Stock shall be released from the Pledge Agreement and returned to the Pledgers pro rata.

On May 20, 2024, the Company entered into a Share Pledge Release Agreement with Pledgers and ADL Investments LLC (“Seller”), a Delaware limited liability company (“Pledgee”). The Pledgers and Pledgee decide to terminate the Pledge Agreement and release all of the Collateral thereunder.

On May 20, 2024, the Seller sold, assigned, transferred and conveyed all of Seller’s right, title and interest in and to a portion of the Note to Dicaprio, LLC (“Purchaser”), in exchange for a total cash payment of \$137,410 made by Purchaser to Seller.

On May 20, 2024, the Company entered into an amended and restated convertible debenture with Dicaprio LLC for a principal amount of \$137,410, maturing on September 30, 2024. The debenture carries an annual interest rate of 10%, with interest payable either in cash or, at the Holder's option, in shares of the Company's common stock at a conversion price of \$0.01 per share. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at any time before maturity. The conversion rights are subject to adjustments for corporate actions like

stock splits and are limited to prevent the Holder from exceeding a 4.999% or 9.999% ownership threshold, depending on the Company's reporting status. In the event of default, including non-payment or breach of covenants, the Holder may demand immediate repayment. The Company has reserved sufficient shares to cover the full conversion of this debenture. As of September 30, 2025, and December 31, 2024, the note has an outstanding balance of \$137,410 and \$137,410 in amount of principal, with \$18,786 and \$8,508 in accrued interest, respectively. As of September 30, 2025, the Company was in default on the debenture due to non-payment at maturity. The full principal and accrued interest remain outstanding and payable.

On May 20, 2024, the Seller sold, assigned, transferred and conveyed all of Seller's right, title and interest in and to a portion of the Note to VS JJJ, LLC ("Purchaser"), in exchange for a total cash payment of \$137,410 made by Purchaser to Seller.

On May 20, 2024, the Company entered into an amended and restated convertible debenture with VS JJJ LLC for a principal amount of \$137,410, maturing on September 30, 2024. The debenture carries an annual interest rate of 10%, with interest payable either in cash or, at the Holder's option, in shares of the Company's common stock at a conversion price of \$0.01 per share. The Holder may convert the principal and any accrued interest into shares of the Company's common stock at any time prior to maturity. The conversion rights are subject to standard anti-dilution adjustments for corporate actions such as stock splits and are limited to prevent the Holder's beneficial ownership from exceeding 4.999% or 9.999%, depending on the Company's public reporting status.

Effective February 1, 2025, \$90,000 of the principal balance was reassigned from VS JJJ LLC to the following parties:

- \$10,000 – AGH Global, LLC c/o Adrian Gonzalez Hernandez
- \$7,500 – Aiva Hernandez
- \$7,500 – Avigail Hernandez
- \$20,000 – Jenessi Marie Garcia
- \$20,000 – KRMR Holdings, LLC c/o Usman Riaz
- \$25,000 – Tectum Investment Group, LLC c/o Carlos R. Rodriguez

The reassignment did not involve any changes to the terms or conditions of the original debenture. In the event of default, including non-payment or breach of covenant terms, any holder may declare their portion of the outstanding balance immediately due and payable. The Company has reserved a sufficient number of authorized shares to cover the full potential conversion of this debenture. As of September 30, 2025, and December 31, 2024, the outstanding principal balance was \$90,000 and \$137,410, with accrued interest of \$3,284 and \$8,508, respectively. As of September 30, 2025, the Company was in default on the debenture due to non-payment at maturity. The full principal and accrued interest remain outstanding and payable.

On June 30, 2023, the Company secured a convertible loan in the amount of \$25,000. The loan is payable in one year and bears interest at 12% per annum. The entire principal amount is due and payable at maturity. The Holder can convert the accrued interest into shares of the Company's common stock at \$0.0001 par value per share. The promissory note principal amount of \$25,000 and accrued interest amount of \$3,000 were repaid in a total sum of \$28,000 on June 20, 2024.

On May 20, 2024, the Company entered into an amended and restated convertible debenture with VS JJJ LLC for a principal amount of \$30,147, maturing on September 30, 2024. The debenture carries an annual interest rate of 10%, with interest payable either in cash or, at the Holder's option, in shares of the Company's common stock at a conversion price of \$0.01 per share. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at any time before maturity. The conversion rights are subject to adjustments for corporate actions like

stock splits and are limited to prevent the Holder from exceeding a 4.999% or 9.999% ownership threshold, depending on the Company's reporting status. In the event of default, including non-payment or breach of covenants, the Holder may demand immediate repayment. The Company has reserved sufficient shares to cover the full conversion of this debenture. Effective February 1, 2025, \$20,000 of the principal amount was assigned from VS JJJ LLC to Ana Cecilia Nicoletti. The remaining balance continues to be held by VS JJJ LLC. The assignment did not result in any changes to the terms or conditions of the debenture. In the event of default, including non-payment or breach of covenant terms, the holders may declare the outstanding balance immediately due and payable. The Company has reserved a sufficient number of authorized shares to cover the full potential conversion of this debenture. As of September 30, 2025, and December 31, 2024, the outstanding principal balance was \$30,147 and \$30,147, with accrued interest of \$4,122 and \$1,867, respectively. As of September 30, 2025, the Company was in default on the debenture due to non-payment at maturity. The full principal and accrued interest remain outstanding and payable.

On May 20, 2024, the Company entered into an amended and restated convertible debenture with VS JJJ LLC for a principal amount of \$86,460, maturing on September 30, 2024. The debenture carries an annual interest rate of 10%, with interest payable either in cash or, at the Holder's option, in shares of the Company's common stock at a conversion price of \$0.01 per share. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at any time before maturity. The conversion rights are subject to adjustments for corporate actions like stock splits and are limited to prevent the Holder from exceeding a 4.999% or 9.999% ownership threshold, depending on the Company's reporting status. In the event of default, including non-payment or breach of covenants, the Holder may demand immediate repayment. The Company has reserved enough shares to cover the full conversion of this debenture. On February 23, 2025, the Company paid off the remaining balance of the note's principal and accrued interests total balance of \$93,186. As of September 30, 2025, and December 31, 2024, the note has an outstanding balance of \$0 and \$86,460 in amount of principal, with \$0 and \$5,353 in accrued interest, respectively.

On May 21, 2024, the Company entered into an amended and restated convertible debenture with NAS Investing Ltd for a principal amount of \$56,260, maturing on September 30, 2024. The debenture accrues interest at 10% per annum, payable either in cash or, at the Holder's option, in shares of the Company's common stock at a conversion price of \$0.01 per share. The debenture provides the Holder with the right to convert the outstanding principal and accrued interest into common stock of the Company at any time before maturity. Conversion rights are subject to adjustment in case of corporate actions such as mergers or stock splits. Additionally, the conversion is limited to prevent the Holder from exceeding 4.999% or 9.999% ownership of the Company's outstanding shares, depending on the Company's reporting status. In case of default, including non-payment or breach of covenants, the Holder may demand immediate payment of the outstanding amounts. The Company has reserved sufficient shares to cover the full conversion of this debenture. As of September 30, 2025, and December 31, 2024, the note has an outstanding balance of \$56,260 and \$56,260 in amount of principal, with \$7,676 and \$3,468 in accrued interest, respectively. As of September 30, 2025, the Company was in default on the debenture due to non-payment at maturity. The full principal and accrued interest remain outstanding and payable.

On November 15, 2024, Luminar Media Group Inc. ("Company") entered into a Convertible Debenture Agreement with Alejandro Sese and Gina Sese ("Holder") for a principal amount of \$200,000, maturing on November 15, 2025. The debenture carries an annual interest rate of 12%, with interest payable monthly in cash. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 90 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand

immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, and December 31, 2024, the note has an outstanding balance of \$200,000 and \$200,000, respectively, with accrued interest of \$4,975 and \$3,025.

On April 1, 2025, the Company entered into a convertible promissory note with Saluda Group, LLC for a principal amount of \$118,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$118,000 and accrued interest was \$967.

On April 1, 2025, the Company entered into a convertible promissory note with 4lsabella, LLC for a principal amount of \$53,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$53,000 and accrued interest was \$434.

On April 1, 2025, the Company entered into a convertible promissory note with Daniel Peoples for a principal amount of \$20,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$20,000 and accrued interest was \$164.

On April 1, 2025, the Company entered into a convertible promissory note with Shaheen Baig for a principal amount of \$10,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange.

Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$10,000 and accrued interest was \$82.

On April 1, 2025, the Company entered into a convertible promissory note with Gerard Burns for a principal amount of \$25,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$25,000 and accrued interest was \$205.

On April 1, 2025, the Company entered into a convertible promissory note with Carlos Nicoletti Bonelli for a principal amount of \$20,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$20,000 and accrued interest was \$164.

On April 1, 2025, the Company entered into a convertible promissory note with Renzos Legacy, LLC for a principal amount of \$33,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$33,000 and accrued interest was \$270.

On June 18, 2025, the Company entered into a convertible promissory note with Kantor Family Investment for a principal amount of \$200,000, maturing on April 18, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions

such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$200,000 and accrued interest was \$1,699.

On April 1, 2025, the Company entered into a convertible promissory note with Saluda Group, LLC for a principal amount of \$82,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$82,000 and accrued interest was \$672.

On April 1, 2025, the Company entered into a convertible promissory note with 4Isabella, LLC for a principal amount of \$82,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$82,000 and accrued interest was \$672.

On April 1, 2025, the Company entered into a convertible promissory note with Renzos Legacy, LLC for a principal amount of \$82,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$82,000 and accrued interest was \$672.

On April 1, 2025, the Company entered into a convertible promissory note with Olivio Blanco & Maggie Fernandez for a principal amount of \$100,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder

has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$100,000 and accrued interest was \$820.

On April 1, 2025, the Company entered into a convertible promissory note with HA & LB Investment, LLC for a principal amount of \$540,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$540,000 and accrued interest was \$8,926.

On April 1, 2025, the Company entered into a convertible promissory note with 4Isabella, LLC for a principal amount of \$30,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$30,000 and accrued interest was \$246.

On April 1, 2025, the Company entered into a convertible promissory note with Multiplication Investments, LLC for a principal amount of \$50,000, maturing on April 01, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the

Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$50,000 and accrued interest was \$410.

On July 17, 2025, the Company entered into a convertible promissory note with Multiplication Investments, LLC for a principal amount of \$100,000, maturing on July 17, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$100,000 and accrued interest was \$872.

On August 5, 2025, the Company entered into a convertible promissory note with F&F Group 2025, LLC for a principal amount of \$170,000, maturing on August 5, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$170,000 and accrued interest was \$1,420.

On August 11, 2025, the Company entered into a convertible promissory note with FJFM Investments, LLC for a principal amount of \$100,000, maturing on August 11, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$100,000 and accrued interest was \$832.

On September 2, 2025, the Company entered into a convertible promissory note with Tectum Engineering, LLC for a principal amount of \$200,050, maturing on September 2, 2027. The note bears interest at 10% per annum. The Holder has the right to convert the principal and any accrued interest into the Company's common stock at a conversion price equal to 50% of the average closing price of the Company's common stock during the 10 consecutive trading days

immediately preceding the conversion date. The conversion rights are subject to adjustments for corporate actions such as stock splits, mergers, and reorganizations. Pursuant to the terms of the agreement, no conversion may occur unless and until the Company's common stock is listed on a major U.S. securities exchange, such as Nasdaq or the New York Stock Exchange. Additionally, the agreement contains a maximum conversion clause, restricting ownership to either 4.999% or 9.999% of the outstanding shares, depending on the Company's reporting status. In the event of default, including non-payment, breach of covenants, delisting from a principal market, or bankruptcy events, the Holder may demand immediate repayment. The Company has agreed to reserve sufficient shares to cover the full conversion of the debenture. As of September 30, 2025, the outstanding principal was \$200,050 and accrued interest was \$1,535.

Convertible Debt Summary						
Debt Type	Debt Classification		Interest Rate	Due Date	September 30, 2025	December 31, 2024
	Current	Non-Current				
A Convertible	X		10.0%	9/30/2024	137,410	137,410
B Convertible	X		10.0%	10/1/2024	90,000	137,410
C Convertible	X		10.0%	10/2/2024	-	86,460
D Convertible	X		10.0%	10/3/2024	30,147	30,147
E Convertible	X		10.0%	10/4/2024	56,260	56,260
F Convertible	X		12.0%	10/5/2024	200,000	200,000
G Convertible		X	10.0%	10/6/2024	118,000	-
H Convertible		X	10.0%	10/7/2024	53,000	-
I Convertible		X	10.0%	10/8/2024	20,000	-
J Convertible		X	10.0%	10/9/2024	10,000	-
K Convertible		X	10.0%	10/10/2024	25,000	-
L Convertible		X	10.0%	10/11/2024	20,000	-
M Convertible		X	10.0%	10/12/2024	33,000	-
N Convertible		X	10.0%	10/13/2024	200,000	-
O Convertible		X	10.0%	10/14/2024	82,000	-
P Convertible		X	10.0%	10/15/2024	82,000	-
Q Convertible		X	10.0%	10/16/2024	82,000	-
R Convertible		X	10.0%	10/17/2024	100,000	-
S Convertible		X	10.0%	10/18/2024	540,000	-
T Convertible		X	10.0%	10/19/2024	30,000	-
U Convertible		X	10.0%	10/20/2024	50,000	-
V Convertible		X	10.0%	10/21/2024	100,000	-

W	Convertible	X	10.0%	10/22/2024	170,000	-
X	Convertible	X	10.0%	10/23/2024	100,000	-
Y	Convertible	X	10.0%	10/24/2024	200,050	-
Total Convertible Debt					<u>2,528,868</u>	<u>647,687</u>
Less: Discount					<u>-</u>	<u>-</u>
Convertible Debt, Net of Discounts					<u>\$ 2,528,868</u>	<u>\$ 647,687</u>
Convertible Debt, Net of Discounts, Current					<u>\$ 513,818</u>	<u>\$ 647,687</u>
Convertible Debt, Net of Discounts, Long-term					<u>\$ 2,015,050</u>	<u>\$ -</u>

NOTE 6 – STOCK-BASED CONSULTING SERVICE EXPENSE

On August 20, 2025, the Company entered into a ten-month consulting and advisory agreement with Greentree Financial Group, Inc. to provide professional services related to financial reporting, corporate governance, and uplisting support in connection with the Company's planned public offering. The agreement covers the period from August 20, 2025 through June 30, 2026.

As consideration for the services, the Company agreed to compensate Greentree as follows:

(i) Cash fees totaling \$30,000, payable in three equal installments upon (a) execution of the agreement, (b) filing of a registration statement, and (c) effectiveness of such registration statement. As of September 30, 2025, the first milestone payment of \$10,000 was due and accrued as accounts payable, while the remaining \$20,000 will become payable upon completion of the subsequent milestones.

(ii) 1 % of the Company's outstanding common shares to be issued upon execution of the agreement, equal to 520,934 shares, valued at the quoted market price of \$0.133 per share on the agreement date, for a total fair value of \$69,284. The value of these shares was recognized as consulting expense during the nine months ended September 30, 2025, with a corresponding credit to common shares to be issued within stockholders' equity.

(iii) Upon successful uplisting of the Company's common stock to a national securities exchange, Greentree will be entitled to an additional 3% of the Company's fully diluted equity, to be issued within thirty days following the uplisting, subject to final negotiation and confirmation of terms.

(iv) The Company and Greentree are also negotiating the issuance of a five-year warrant to purchase 400,000 shares of common stock at an exercise price of \$2.00 per share, anticipated to expire August 20, 2030, contingent upon final agreement and the successful uplisting of the Company's common stock.

As of September 30, 2025, the aggregate compensation recognized under this agreement totaled \$79,284, consisting of the \$10,000 accrued cash payment and \$69,284 in non-cash stock-based consulting expense. The additional 3% equity and warrant components remain contingent and subject to negotiation, and no fair-value measurement or expense has been recognized for those elements as of the reporting date.

NOTE 7. STOCKHOLDERS' EQUITY COMMON STOCK

The authorized share capital of the Company consists of 500,000,000 shares of common stock with \$0.0001 par value, and 20,000,000 shares of preferred stock, Series A, also with \$0.0001 par value. No other classes of stock are authorized.

COMMON STOCK:

As of September 30, 2025 and December 31, 2024, there were a total of 52,093,441 and 52,093,441 common shares issued and outstanding, respectively.

PREFERRED STOCK:

The authorized share capital of the Company includes 20,000,000 shares of preferred stock, Series A, with \$0.0001 par value. As of September 30, 2025 and December 31, 2024, 10,400 and 10,400 shares of preferred stock, Series A had been issued and outstanding, respectively.

SHARES TO BE ISSUED

On August 20, 2025, the Company entered into a consulting agreement with Greentree Financial Group, Inc., under which the Company agreed to issue 1% of its outstanding common shares, or 520,934 shares, as part of the consideration for services. The shares were valued at \$0.133 per share, for a total of \$69,284, based on the market price on the agreement date. As of September 30, 2025, the shares had not yet been issued and are recorded within Stockholders' Equity as Shares to be issued, with a corresponding amount included in consulting expense during the nine months ended September 30, 2025.

NOTE 8. EARNING PER SHARE

The computation of loss per share for the nine months and nine months ended September 30, 2025 and 2024 is as follows:

For the nine months ended September 30, 2025, the net income was \$1,624,668 and the weighted number of shares outstanding was 52,614,375 for a basic income per share of \$0.0309. For the nine months ended September 30, 2024, the net loss was \$329,489.

For the three months ended September 30, 2025, the net income was \$762,046 and the weighted number of shares outstanding was 52,614,375 for a basic income per share of \$0.0145. For the three months ended September 30, 2024, the net loss was \$244,147.

Due to the anti-dilutive effect, the computation of basic and diluted EPS did not include the shares below as the Company had a net loss for the nine months ended September 30, 2024:

	For the Nine Months Ended September 30,	
	2025	2024
Numerator:		
Net Income	\$1,624,668	\$ (329,489)
Denominator:		
Weighted average number of common shares outstanding - Basic	52,614,375	59,834,182
Weighted average number of common shares outstanding - Basic and Diluted	111,287,288	59,834,182
Basic net income (loss) per common share	\$0.0309	\$ (0.0055)
Diluted net income (loss) per common share	\$0.0146	\$ (0.0055)

	For the Three Months Ended September 30,	
	2025	2024
Numerator:		
Net Income	\$762,046	\$ (244,147)
Denominator:		
Weighted average number of common shares outstanding - Basic	52,614,375	59,834,182
Weighted average number of common shares outstanding - Basic and Diluted	111,287,288	59,834,182
Basic net income (loss) per common share	\$0.0145	\$ (0.0041)
Diluted net income (loss) per common share	\$0.0068	\$ (0.0041)

	For the Nine Months Ended September 30,	
	2025	2024
Convertible notes	\$ 2,528,868	\$ 447,687
Convertible notes-related party	31,395	31,395
Conversion price	0.01-0.1166	0.01
Shares if notes converted	58,672,913	3,587,228
Diluted shares	\$ 58,672,913	\$ 3,587,228

	For the Three Months Ended September 30,	
	2025	2024
Convertible notes	\$ 2,528,868	\$ 447,687
Convertible notes-related party	31,395	31,395
Fixed conversion price	0.01-0.1166	0.01
Shares if notes converted	58,672,913	3,587,228
Diluted shares	\$ 58,672,913	\$ 3,587,228

	September 30 , 2025	September 30 , 2024
Weighted average shares used in computing net income per share of common stock, basic	52,614,375	59,834,182
Add:		
Convertible notes converted	58,672,913	3,587,228

Weighted average shares used in computing net income per share of common stock, basic and diluted	111,287,288	63,421,410
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NOTE 9. PROPERTY, PLANT AND EQUIPMENT

Property and equipment are recorded at cost and depreciated using the straight-line method over their estimated useful lives. During the nine months ended September 30, 2025, the Company acquired fixtures and equipment as part of an asset purchase from a portfolio acquisition. The assets were recorded at their allocated purchase price, which approximates fair value at the acquisition date.

Fixtures and equipment are depreciated over an average estimated useful life of five years. Maintenance and repair costs are expensed as incurred, while major improvements that extend the useful life or enhance the value of the asset are capitalized.

Property, plant and equipment consisted of the following as of September 30, 2025 and December 31, 2024:

	<u>September 30,</u> <u>2025</u>	<u>December 31,</u> <u>2024</u>
Furniture and fixtures	172,466	-
Tools, machinery, and equipment	3,858	-
Less: Accumulated depreciation	(17,189)	-
Property and equipment, net	\$ 159,135	\$ -

During the nine months ended September 30, 2025 and 2024, the Company incurred depreciation expense of \$17,189 and \$0, respectively.

NOTE 10. GOODWILL

Goodwill is an asset representing operational synergies and future economic benefits arising from other assets acquired in a business acquisition that are not individually identified and separately recognized.

On April 1, 2025, the Company completed the acquisition of a portfolio of operations for total consideration of \$1,223,000, consisting of cash of \$257,000 and the assumption of a note payable of \$966,000. The excess of the purchase price over the fair value of the assets acquired and liabilities assumed was \$295,400, which has been recorded as goodwill. The goodwill recognized is primarily attributable to expected operational synergies, the assembled workforce, and other intangible benefits that do not qualify for separate recognition.

Goodwill will be tested for impairment at least annually, or more frequently if events or changes in circumstances indicate that the carrying value may not be recoverable. As of September 30, 2025, no impairment was identified and recognized.

NOTE 11. EQUITY SECURITIES

On April 17, 2025, the Company entered into a Subscription Agreement with Baby Ark Ltd., a privately held company, to purchase 11,455 ordinary shares for a total subscription price of \$150,000. The investment represents less than 20% of Baby Ark's outstanding equity, and the Company does not have significant influence over Baby Ark's operations.

The investment is accounted for in accordance with ASC 321, *Investments – Equity Securities*, at cost, adjusted for observable price changes in orderly transactions for the identical or a similar investment of the same issuer, and for impairment. As of September 30, 2025, the carrying amount of the investment was \$150,000. No adjustments for observable price changes or impairments were recorded during the nine months ended September 30, 2025.

NOTE 12. RIGHT OF USE ASSETS AND LEASE LIABILITIES

The Company accounts for its operating leases in accordance with ASC 842, *Leases*. At lease commencement, the Company recognizes a right of use (“ROU”) asset and a corresponding lease liability based on the present value of lease payments over the lease term. Lease payments consist primarily of fixed rent obligations. Variable lease payments that depend on usage or performance are recognized in the period in which the obligation for those payments is incurred. The Company’s lease agreements do not contain any material residual value guarantees or restrictive covenants.

The Company’s ROU assets and lease liabilities are presented separately on the consolidated balance sheets. Lease expense is recognized on a straight-line basis over the lease term and is included in general and administrative expenses in the consolidated statements of operations.

On December 15, 2024, the Company entered into a non-cancellable office lease agreement for its principal office located in Miami, Florida. The lease commenced in January 2025 and has a term of 36 months, expiring in December 2027. The lease requires monthly fixed payments and provides for a one-month rent-free period at commencement, with two months of security deposit.

The ROU asset and corresponding lease liability were initially recognized as of December 31, 2024, based on the present value of remaining lease payments. The discount rate used to measure the present value of lease payments was based on the Company’s estimated incremental borrowing rate at lease inception.

The following table presents the balances of operating lease ROU assets and liabilities as of September 30, 2025 and December 31, 2024:

Operating leases balances	September 30, 2025	December 31, 2024
Right of use assets, net	\$ 149,960	\$ 192,866
Lease liabilities, current	63,625	50,773
Lease liabilities, non-current	93,231	142,093
Total operating lease liabilities	\$ 156,856	\$ 192,866

	September 30, 2025	December 31, 2024
Lease liabilities beginning balance	\$ 192,866	\$ -
Additional	-	192,866
Accretion interest expense	13,489	-
Lease payment	(49,498)	-
Lease liabilities ending balance	\$ 156,856	\$ 192,866

Weighted average remaining lease term (in years)	2.25	-
Weighted average discount rate (%)	10.00%	-

The components of lease expenses for the nine months ended September 30, 2025 and 2024 were as follows:

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2024
Operating lease cost	\$ 56,395	\$ -
Total lease cost	\$ 56,395	\$ -

Cash paid for amounts included in the measurement of lease liabilities:	For the nine months ended September 30, 2025	For the nine months ended September 30, 2024
Operating cash flows from operating lease	\$ 49,498	\$ -
<u>Supplemental noncash information:</u>		
Right of use assets obtained in exchange for lease obligation:	\$ -	\$ -

Future minimum lease payments under non-cancelable operating leases as of September 30, 2025 and December 31, 2024, are as follows:

Maturity analysis of leases as of September 30, 2025, and December 31, 2024

	September 30, 2025	December 31, 2024
2025	\$ 18,562	\$ 68,060
2026	77,217	77,217
2027 and thereafter	80,302	80,302
Total lease payments	176,081	225,579
Less: Imputed interest	(19,224)	(32,713)
Present value of lease liabilities	156,856	192,866
Less: current portion	63,625	50,773
Lease obligations, noncurrent	\$ 93,231	\$ 142,093

NOTE 13. INCOME TAXES

ASC 740. ASC 740 clarifies the accounting for income taxes by prescribing a minimum recognition threshold a tax position is required to meet before being recognized in financial statements. It also provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure and transition. The Company did not recognize any additional liability for unrecognized tax benefits as a result of the adoption of ASC 740. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Valuation allowances are established when it is more likely than not that some or all of the deferred tax assets will not be realized. There were no temporary differences which give rise to deferred tax assets nor liabilities for the nine months ended September 30, 2025.

The Company believes that its income tax filing positions and deductions would be sustained on audit and do not anticipate any adjustments that would result in a material change to our financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740. In addition, the Company did not record a cumulative effect adjustment related to the adoption of ASC 740. The Company's policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes.

The Company tax provision determined using an estimate of its annual effective tax rate using enacted tax rates expected to apply to taxable income in the years in which they are earned, adjusted for discrete items, if any, that are taken into account in the relevant period. Each quarter we update our estimate of the annual effective tax rate, and if our estimated tax rate changes, we make a cumulative adjustment. There was no income tax payable as of September 30, 2025.

NOTE 14. DIVESTITURES

Luminar may divest certain businesses from time to time based upon review of the Company's portfolio considering, among other items, factors relative to the extent of strategic and technological alignment and optimization of capital deployment, in addition to considering if selling the businesses results in the greatest value creation for the Company and for shareholders.

In May 24, 2023, Luminar (the "Parent") entered a share exchange agreement with Prestigious Distributors, LLC ("Prestigious"), Attache Wine & Spirits LLC ("Attache") and Brand Vault LLC ("Brand Vault" and together with Prestigious and Attache, the "Subsidiaries"), and Dan Boiangin ("Boiangin"), Conrad Alfonso ("Alfonso") and CMMK Investments LLC ("CMKK" and together with Boiangin and Alfonso, the "Purchaser"). The Purchaser agrees to transfer to Parent, 38,000,000 (Thirty-Eight Million) shares of Parent Common Stock, in exchange for one hundred percent (100%) of the outstanding membership interests of the Subsidiaries. In accordance with the terms of the underlying agreements, this is an equity transaction, and the Company did not recognize any gain or loss. As of December 31, 2024, the transfer of the 38,000,000 shares of Common Stock to the Parent has been cancelled.

Luminar intended that the acquisition shall qualify for United States federal income tax purposes as a reorganization within the meaning of Section 368 of the Internal Revenue Code of 1986.

The Company has issued various convertible promissory notes that provide the holders with the right to convert principal and accrued interest into shares of the Company's common stock at specified conversion prices. Pursuant to agreements between the Company and the note holders, conversion rights will not become exercisable until the Company's common stock is listed on a major U.S. stock exchange (such as Nasdaq or the New York Stock Exchange). Until such listing occurs, the notes remain payable in accordance with their stated maturity dates unless otherwise amended.

NOTE 15. REVERSE RECAPITALIZATION

On May 24, 2024, Luminar entered into a Share Exchange and Reorganization Agreement and completed a reverse recapitalization with Fortunco, a Florida limited liability company.

Pursuant to the terms of the Agreement, Luminar acquired all the issued and outstanding shares of Fortunco Common Stock solely in exchange for an aggregate of 38,000,000 shares of authorized, but theretofore unissued common stock of Luminar which represent an ownership interest of approximately 73%.

As a result of the reverse recapitalization, former shareholders of Fortunco acquired control of Luminar and the substance of the transaction was a reverse recapitalization, where the transaction constitutes a business combination for accounting purposes and is accounted for using the acquisition method under ASC 805. Fortunco is deemed to be the acquiring company and its assets and liabilities, equity and historical operating results are included at their historical carrying values, and the net liabilities of Luminar are recorded at the fair value as at the date of the transaction and there is no goodwill need to be picked up.

The following table summarizes the consideration given for the Company and the fair values of the assets of liabilities assumed at the acquisition date.

Convertible note payable-Arin LLC	\$ (25,000)
Convertible note payable-VS JJJ LLC	(30,147)
Convertible note payable-VS JJJ LLC	(86,460)
Convertible note payable- NAS Investing Ltd	(56,260)
Loan payable-ADL Investments LLC	(225,000)
Total net assets	<u>\$ (422,867)</u>

NOTE 16. RELATED PARTY TRANSACTIONS

The Company neither owns nor leases any real or personal property. The officers and directors for the Company are involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

On June 30, 2024, the Company entered into a convertible debenture with Prada Law Firm, PLLC, a related party, for a principal amount of \$31,395, maturing on June 30, 2025. The debenture accrues interest at an annual rate of 10%, with interest payable either in cash or, at the Holder's discretion, in shares of the Company's common stock at a conversion price of \$0.01 per share. The Holder, Prada Law Firm, PLLC, has the right to convert the principal and any accrued interest into the Company's common stock at any time before maturity. These conversion rights are subject to adjustment in the event of corporate actions, such as stock splits, and are limited to ensure that the Holder does not exceed a 4.999% or 9.999% ownership threshold, depending on the Company's reporting status. In the event of default, including non-payment or breach of covenants, the Holder may demand immediate repayment. The Company has reserved a sufficient number of shares to cover the full conversion of this debenture. As of September 30, 2025, and December 31, 2024, the note has an outstanding balance of \$31,395 and \$31,395 in amount of principal, with \$3,931 and \$1,583 in accrued interest, respectively.

NOTE 17. SEGMENT REPORT

The Company operates as a single reportable business segment, focused on providing tailored financial services, including advance funding, receivables purchases, and related financing solutions to underserved communities and small-to-medium-sized businesses. The Company does not maintain separate lines of business or discrete operating units. Accordingly, management has concluded that the Company operates in one segment.

The Company's chief operating decision maker ("CODM"), Yoel Damas, the Chief Executive Officer, reviews consolidated results to assess performance and allocate resources. Financial performance is evaluated based on segment net profit, which is defined as consolidated net income (loss) including all revenues, operating expenses, interest income and expense, and other income and expenses attributable to the segment. Management believes segment net profit is a more comprehensive measure of performance than operating income because it incorporates the effects of financing activities, non-operating items, and income taxes, which are relevant to evaluating overall segment profitability and cash generation potential. This measure is the primary metric used in internal decision-making and resource allocation.

The Company's segment disclosures are presented in accordance with the guidance outlined in ASC 280, *Segment Reporting*, including ASC 280-10-50-22 through 50-30, which require entities to disclose financial information about their operating segments to provide users of financial statements with an understanding of the business activities and their performance.

As of September 30, 2025, all of the Company's operations, revenues, and long-lived assets are located in the United States, primarily in Florida and Oregon. The Company has no other operating segments that meet the quantitative thresholds for separate disclosure, and a reconciliation of segment totals is not required given the single-segment structure.

The following table presents segment revenue, segment profit or loss, and significant segment expenses.

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2024
Revenue	\$ 5,732,154	\$ 344,682
Less:		
Selling, general and administrative	1,565,411	254,158
Depreciation expense	17,189	-
Bad debt expense	806,806	210,457
Interest expense	118,127	70,032
Other Segment Items(a)	569,695	49,786
Segment Net profit	2,654,926	(239,751)
Reconciliation of profit or loss	-	-
Adjustments and reconciling items	-	-
Consolidated net income	\$ 2,654,926	\$ (239,751)

(a) Other segment items included in Segment net income include payroll expenses and professional service fees.

NOTE 18. COMMITMENTS AND CONTINGENCIES

The Company is not currently a party to any material legal proceedings, investigation or claims. As the Company may, from time to time, be involved in legal matters arising in the ordinary course of its business, there can be no assurance that such matters will not arise in the future or that any such matters in which the Company is involved, or which may arise in the ordinary course of the Company's business, will not at some point proceed to litigation or that such litigation will not have a material adverse effect on the business, financial condition or results of operations of the Company.

NOTE 19. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through the date of the financial statements were issued and determined there were no such events to report.