

Agro Capital Management Corp

318 Avenue I, Suite 852,
Redondo Beach, CA 90277

1-702-690-9614
https://acmbinc.com
iamscottbenson@gmail.com

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

251,254,544 as of **September 30, 2025**

251,254,544 as of **December 31, 2024**

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

Yes: No:

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

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

The current Company name is Agro Capital Management Corp. Prior to October 29, 2015, the Company's name was Guate Tourism, Inc.

Current State and Date of Incorporation or Registration: *Nevada, 11/12/13*

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

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

The Company was originally incorporated in the State of Nevada on November 12, 2013, under the name Guate Tourism, Inc. On October 29, 2015, the Company changed its name to Agro Capital Management Corp.

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 June 5th 2025, the Company terminated the LOI for its pending acquisition of a conglomerate foods business due to the target's nonperformance of certain conditions required to close the transaction. Share certificates for the 195,500,000 shares of the Company's common stock held in escrow for the transaction have been returned and are pending removal at the transfer agent as of the date of this report's preparation.

Address of the issuer's principal executive office:

318 Avenue I, Suite 852, Redondo Beach CA 90277

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:

On April 7 2020, the District Court of Clark County issued an Order Granting Application for the Appointment of Barbara Bauman as Custodian, case# A-20-811532-P. On April 8 2020, the Company was reinstated in Nevada, and on November 13, 2020 the case was discharged.

2) Security Information

Transfer Agent

Name: Securities Transfer Corporation
Phone: 469-633-0101
Email: info@stctransfer.com
Address: 2901 N. Dallas Parkway, Suite 380, Plano TX 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: ACMB
Exact title and class of securities outstanding: Common Stock
CUSIP: 00856H206
Par or stated value: .001
Total shares authorized: 2,000,000,000 as of date: September 30, 2025
Total shares outstanding: 251,254,544 as of date: September 30, 2025
Total number of shareholders of record: 332 as of date: September 30, 2025

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

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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: Series A Preferred Stock
Par or stated value: .001
Total shares authorized: 2,000 as of date: September 30, 2025
Total shares outstanding: 2,000 as of date: September 30, 2025
Total number of shareholders of record: 2 as of date: September 30, 2025

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

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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.

The holder of the common stock are entitled to 1 vote per share on all matters submitted to a vote of the stockholders, including the election of directors. Generally, all matters to be voted on by stockholders must be approved by a majority (or, in the case of election of directors, by a plurality) of the votes entitled to be cast by all shares of common stock that are present in person or represented by proxy.

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 are entitled to 100,000 votes per share on all matters submitted to a vote of the stockholders, including the election of directors. Generally, all matters to be voted on by stockholders must be approved by a majority (or, in the case of election of directors, by a plurality) of the votes entitled to be cast by all shares of common stock that are present in person or represented by proxy. The Series A Preferred shares have no conversion to common rights and no liquidation preference.

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

N/A

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

N/A

3) Issuance History

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

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

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

Shares Outstanding <u>Opening Balance</u> :			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>12/31/22</u>	Common: <u>55,306,544</u>	Preferred: <u>2,000</u>							
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
2/23/23	New issuance	3,200,000	Common	\$.005	yes	EROP Controlled by Vince Sbarro	Debt Conversion	Unrestricted	4(a)(1)
5/16/23	New issuance	10,000	Common	\$.001	yes	Robert Caldwell	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	120,000	Common	\$.001	yes	Ryan Chapin	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	18,000	Common	\$.001	yes	John Cordero	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	9,000	Common	\$.001	yes	Gordon Ellis	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	10,000	Common	\$.001	yes	Cyrus Hojjatie	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	8,000	Common	\$.001	yes	Patrick Lavin	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	10,000	Common	\$.001	yes	Calvin Leota	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	34,000	Common	\$.001	yes	Kendall McInns	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	41,000	Common	\$.001	yes	Ryan Mears	Employee Benefits	Restricted	4(a)(2)

5/16/23	New issuance	10,000	Common	\$.001	yes	Nikita Mikityik	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	3,000	Common	\$.001	yes	Nathan Miller	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	10,000	Common	\$.001	yes	Pamela Reed	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	10,000	Common	\$.001	yes	Daniel Rodarte	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	3,000	Common	\$.001	yes	Christina Sazama	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	16,000	Common	\$.001	yes	Amber Smith	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	3,000	Common	\$.001	yes	Armondo Thomas	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	120,000	Common	\$.001	yes	Rose VanBuskirk	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	10,000	Common	\$.001	yes	Jake Vieira	Employee Benefits	Restricted	4(a)(2)
5/16/23	New issuance	3,000	Common	\$.001	yes	Brandon Winters	Employee Benefits	Restricted	4(a)(2)
8/24/23	Cancelation	3,190,000	Common	-	-	EROP Controlled by Vince Sbarro	-	-	-
10/23/24	*New issuance See * Below	195,500,000	Common	\$.0010128	yes	*Multiple private Shareholders	*Pending Asset Purchase (Not yet closed)	Restricted	Rule 144
Shares Outstanding on Date of This Report: Ending Balance:									
Date September 30, 2025 Common: <u>251,254,544</u>									
Preferred: <u>2,000</u>									

* Note: On June 5th 2025, the Company terminated the LOI for it's pending acquisition of a conglomerate foods business due to the target's non-performance of certain conditions required to close the transaction. Share certificates for the 195,500,000 shares of the Company's common stock held in escrow for the transaction have been returned and are pending removal at the transfer agent as of the date of this report's preparation.

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities :

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)

<u>9/12/19</u>	<u>\$100,000</u>	<u>\$200,000</u>	-	<u>10/25/19</u>	<u>20% discount to market at time of conversion</u>	<u>*Andrew Davidson</u>	<u>Loan</u>
<u>9/9/19</u>	<u>\$50,500</u>	<u>\$100,000</u>	-	<u>10/22/19</u>	<u>20% discount to market at time of conversion</u>	<u>*Satheesh Gunaga</u>	<u>Loan</u>
<u>3/19/21</u>	<u>\$58,250</u>	<u>\$75,000</u>	-	<u>6/19/21</u>	<u>Secured Promissory Note</u>	<u>*EROP Enterprises LLC</u>	<u>Loan</u>
<u>8/11/21</u>	<u>\$20,760</u>	<u>\$27,710</u>	-	<u>8/11/21</u>	<u>Secured Debt Agreement</u>	<u>*World Equity Group</u>	<u>Services</u>
<u>5/9/23</u>	<u>\$17,650</u>	<u>\$15,150</u>	<u>\$2,500</u>	<u>5/9/24</u>	<u>Lesser of .002 or 70% of lowest closing price over the prior five trading days</u>	<u>Millwood Creek Trust controlled by Scott Benson</u>	<u>Working Capital</u>

* On August 25th, 2021 in the Circuit Court of the 10th Judicial District of Polk County, Florida, EROP Enterprises LLC filed a complaint for damages against the Company, having purchased the claims of debt holders Davidson, Gunaga, and World Equity Group. On November 16th 2021, the court ordered a judgement in the amount of \$508,000 to settle the claims in favor of the plaintiffs, pursuant to Section 3(a)(10) of the Securities Act of 1933. On or around June 30th 2023, EROP returned the claims of Davidson and Gunaga back to each party to pursue on their own for their respective remaining balances. The aggregate remaining balance of the judgment at that time was \$229,510 and remains unpaid as of the date of this report.

4) Issuer's Business, Products and Services

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

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

The Company is a diversified holding company providing extraction, management, and consulting services. We are a trusted partner to the cultivation, manufacturing, and retail side of the business. As a holding company, our subsidiaries are able to leverage the strengths of each other, as well as a larger balance sheet, to succeed.

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

Apex Solutions, Inc., a California Corporation.

C. Describe the issuers' principal products or services.

Agro Capital facilitates business operations by providing expertise and funding to business operations.

5) Issuer's Facilities

Agro Capital Management's subsidiary Apex Solutions had a leased facility at 8435 Baldwin Street in Oakland California which was shut down in July of 2022. Within the facility, Apex had leased equipment which has been returned to the leasing company for auction.

6) All Officers, Directors, and Control Persons of the Company

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Scott Benson	Co-CEO	Redondo Beach, CA	10,455,466 1,000	Common Preferred A	18.75% 50%	-
Ted Hicks	COO	Las Vegas, NV	10,136,173 1,000	Common Preferred A	18.18% 50%	-
Tzuhung Lan	Co-CEO	Kaohsiung, Taiwan	0	-	-	-
Yu-Chia Zhou	Chairman/President	Kaohsiung, Taiwan				
Po-Feng Wang	Treasurer/CFO	Kaohsiung, Taiwan				
Yuhjen Chen	Director	Kaohsiung, Taiwan				

NOTE: Effective on July 18, 2025, the company was sold to a new group, however, the change in control was not fully completed until October, 2025. The chart above reports the control changes as accepted in October, but not the change in shares issued to the new management as those shares were not issued until late October, 2025. Amounts shown in the above table are what existed at 9/30/25.

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Donald R. Keer
Address 1: 3663 Greenwood Circle
Address 2: Chalfont, PA 18914
Phone: 212-962-9378
Email: don@keeresq.com

Accountant or Auditor

Name: Tyrus C Young
Firm: Torreon Financial Services, Inc
Address 1: 1390 W. Hartley Dr
Address 2: Sahuarita, AZ 85629
Phone: 727-470-8684
Email:

All other means of Investor Communication:

X (Twitter):

Discord: LinkedIn

Facebook: [Other]

Other Service Providers

None

9) Disclosure & Financial Information

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

Name: **Tyrus C. Young**
Title: **Consultant**
Relationship to Issuer: **Consultant**

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: **Tyrus C Young**
Title: **Consultant**
Relationship to Issuer: **Consultant**

Describe the qualifications of the person or persons who prepared the financial statements:

45+ years of CPA/Consulting work, including 19 years preparing SEC/OTC submissions

The following financial statements are included with this submission:

- Balance Sheet, for the Periods ended September 30, 2025 and December 31, 2024
- Statement of Income; for the three and nine months ended September 30, 2025 and 2024
- Statement of Cash Flows; for the three and nine months ended September 30, 2025 and 2024
- Statement of Changes in Stocholders' Equity, for the period December 31, 2022 to September 30, 2025
- Notes to the Financial Statements

10) Issuer Certification

Principal Executive Officer:

I, Tzuhung Lan certify that:

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

November 06, 2025

/s/ Tzuhung Lan
Tzuhung Lan, CEO

Principal Financial Officer:

I, Po-Feng Wang certify that:

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

November 06, 2025

/s/ Po-Feng Wang
Po-Feng Wang, CFO

AGRO MANAGEMENT CORP.
Balance Sheet

ASSETS

	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)
Current assets		
Cash and Checking	0	0
Total Current Assets	0	0
Total Assets	\$ 0	\$ 0

LIABILITIES AND STOCKHOLDERS' EQUITY

	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)
Current liabilities		
Accounts Payable and Accrued liabilities	\$ 6,602	\$ 6,602
Short term debt	56	56
Total current liabilities	6,658	6,658
Long Term Liabilities		
Loans payable	390	368
Other non-current liabilities	193	193
Total long term liabilities	583	561
Total liabilities	7,241	7,219
Stockholders' equity (deficit)		
Preferred Stock, \$0.001 par value, 2,000 shares authorized; 2,000 shares outstanding at September 30, 2025 and December 31, 2024, respectively	2	0
Common stock, \$0.0001 par value; 2,000,000,000 shares authorized, 251,254,544 and 251,254,544 shares issued and outstanding as of September 30, 2025 and December 31, 2024, respectively	251,255	51
Additional Paid in Capital	(242,664)	8,542
Accumulated deficit	(15,834)	(15,812)
Total stockholders' (deficit)	(7,241)	(7,219)
Total Liabilities and Stockholders' Equity	\$ 0	\$ 0

The accompanying notes to the financial statements are an integral part of these financial statements

AGRO MANAGEMENT CORP
Statements of Income

	For the Three Months Ended		For the Nine Months Ended	
	September 30,		September 30,	
	2025	2024	2025	2024
	<u>(Unaudited)</u>	<u>(Unaudited)</u>	<u>(Unaudited)</u>	<u>(Unaudited)</u>
Sales Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Cost of Goods Sold	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Gross Profit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Expenses	<u>0</u>	<u>0</u>	<u>17</u>	<u>18</u>
Net Operating Income	0	0	(17)	(18)
Other Income (Expense)				
Other income	<u>13</u>	<u>0</u>	<u>13</u>	<u>0</u>
Total Other Income (Expense)	<u>13</u>	<u>0</u>	<u>13</u>	<u>0</u>
NET INCOME	<u><u>\$ 13</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (4)</u></u>	<u><u>\$ (18)</u></u>

The accompanying notes to the financial statements are an integral part of these financial statements

AGRO MANAGEMENT CORP
Statements of Cash Flows

	For the Three Months Ended		For the Nine Months Ended	
	September 30,		September 30,	
	2025	2024	2025	2024
	<u>(Unaudited)</u>	<u>(Unaudited)</u>	<u>(Unaudited)</u>	<u>(Unaudited)</u>
Cash flows from operations				
Net (loss)	\$ 13	\$ 0	\$ (4)	\$ (18)
Stock issued for services		0		
Adjustments necessary to reconcile operations to net cash provided (used)				
Accrued Expenses	0	0	0	0
Interest accrued on Judgement	0	0	0	0
Net cash provided (used) by operating activities	<u>13</u>	<u>0</u>	<u>(4)</u>	<u>(18)</u>
Cash flows from investing activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash flows from financing activities				
Miscellaneous corrections	<u>(13)</u>	<u>0</u>	<u>4</u>	<u>18</u>
Net cash provided (used) by financing activities	<u>(13)</u>	<u>0</u>	<u>4</u>	<u>18</u>
Net Increase (Decrease) in cash	0	0	0	0
Cash, Beginning of Period	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash, End of Period	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The accompanying notes to the financial statements are an integral part of these financial statements

Agro management corp
Statement of Changes in Shareholder Equity
For the Period December 31, 2022 through September 30, 2025

	Common Stock		Preferred Stock		Additional Paid In Capital	Accumulated Deficit	Total Stockholder's Equity
	Shares	Par Value	Shares	Par Value			
Balance - December 31, 2022	<u>55,296,544</u>	<u>\$ 51</u>	<u>2,000</u>	<u>\$ 0</u>	<u>\$ 8,542</u>	<u>\$ (15,747)</u>	<u>\$ (7,154)</u>
Shares retired	(3,190,000)						
Issuance - for services	448,000	0			(16)		(16)
Issuance - for cancellation of debt	3,200,000	0			16		16
Net Profit (Loss)						(66)	(66)
Balance -December 31, 2023	<u>55,754,544</u>	<u>\$ 51</u>	<u>2,000</u>	<u>\$ 0</u>	<u>\$ 8,542</u>	<u>\$ (15,813)</u>	<u>\$ (7,220)</u>
Shares retired							
Issuance - for pending acquisition	195,500,000	0					0
Issuance - for cancellation of debt							
Rounding						1	1
Net Profit (Loss)						(18)	(18)
Balance -December 31, 2024	<u>251,254,544</u>	<u>\$ 51</u>	<u>2,000</u>	<u>\$ 0</u>	<u>\$ 8,542</u>	<u>\$ (15,830)</u>	<u>\$ (7,237)</u>
Prior period corrections		251,204		2	(251,206)		(0)
Net Profit (Loss)						(4)	(4)
Balance - September 30 2025	<u>251,254,544</u>	<u>\$ 251,255</u>	<u>2,000</u>	<u>\$ 2</u>	<u>\$ (242,664)</u>	<u>\$ (15,834)</u>	<u>\$ (7,241)</u>

The accompanying notes to the financial statements are an integral part of these financial statements

AGRO CAPITAL MANAGEMENT CORP.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025
(Unaudited)

NOTE 1 - ORGANIZATION AND OPERATIONS

Agro Capital Management Corp. (the “Company”) was originally incorporated in the State of Nevada on November 12, 2013, under the name Guate Tourism, Inc. On October 29, 2015, the Company changed its name to Agro Capital Management Corp.

On December 29, 2020, the Company executed a plan of merger and share exchange with Apex Holdings, Inc., a Nevada Corporation. Apex Holdings, Inc. held a revenue-producing subsidiary called Apex Solutions, Inc.; a California corporation licensed to manufacture and distribute cannabis products within California. Shareholders in Apex Holdings, Inc. exchanged those shares for a cumulative total of 50,000,000 shares in the Company, effecting a merger that resulted in the Company’s acquisition of Apex Solutions, Inc. Upon the merger, the Company implemented a 1:25 reverse split of its issued and outstanding common stock.

The parent Company Agro Capital Management is a diversified holding company providing extraction, management, and consulting services. We are a trusted partner to the cultivation, manufacturing, and retail side of the business. As a holding company, our subsidiaries are able to leverage the strengths of each other, as well as a larger balance sheet, to succeed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

Our unaudited condensed financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America (“U.S. GAAP”), and pursuant to the rules and regulations of the Securities and Exchange Commission (the “SEC”). In the opinion of our management, our financial position as of June 30th, 2025 and the results of our operations and cash flows for the three months then ended have been included. The limited results for the interim period reflect the dormant nature of operating subsidiaries while management determines the viability of the current business plan moving forward.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The Company recognizes revenue from the sales of consumer-packaged goods upon delivery of those goods to its customers in fulfillment of customer orders on a First-in First-out FOB destination basis. Occasionally, the Company also wholesales its products in bulk quantities to other licensed manufacturers or performs manufacturing as a service on behalf of other licensed manufacturers in some cases taking ownership of the inventory and in other cases without taking ownership of the underlying inventory.

Revenue is now recognized in accordance with FASB ASC Topic 606, Revenue Recognition. The guidance for comprehensive revenue recognition that requires an entity to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. We determined to implement the cumulative effect adjustment approach to our implementation of FASB ASC Topic 606, with no restatement of the comparative periods presented. We intend to apply this method to any incomplete contracts we determine are subject to FASB ASC

Topic 606 prospectively. As is more fully discussed below, we are of the opinion that none of our contracts for services or products contain significant financing components that require revenue adjustment under FASB ASC Topic 606.

In accordance with FASB ASC Topic 606, Revenue Recognition, we will recognize revenue when persuasive evidence of a significant financing component exists in our consulting and product sales contracts. We examine and evaluate when our customers become liable to pay for goods and services; how much consideration is paid as compared to the cash selling price of the goods or services; and, the length of time between our performance and the receipt of payment.

Cost of Goods Sold

Costs of goods sold includes direct costs related to the sale of the Company's cannabis products, write-downs of excess and obsolete inventories and amortization of intangible assets.

Recent Accounting Pronouncements

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

NOTE 3 – GOING CONCERN

The accompanying unaudited financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has an accumulated deficit of \$15,848,000 at September 30, 2025. The Company's ability to raise additional capital through the future issuances of common stock and/or debt financing is unknown. The obtainment of additional financing, the successful development of the Company's contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. These conditions and the ability to successfully resolve these factors over the next twelve months raise substantial doubt about the Company's ability to continue as a going concern. The financial statements of the Company do not include any adjustments that may result from the outcome of these aforementioned uncertainties.

NOTE 4 – PREFERRED STOCK

The Board has designated 2,000 shares of Series A Preferred Stock. The holders of the Series A Preferred Stock are entitled to 100,000 votes per share on all matters submitted to a vote of the stockholders, including the election of directors. Generally, all matters to be voted on by stockholders must be approved by a majority (or, in the case of election of directors, by a plurality) of the votes entitled to be cast by all shares of common stock that are present in person or represented by proxy. The Series A Preferred shares have no conversion to common rights and no liquidation preference.

NOTE 5 – COMMON STOCK

On August 15, 2024, the Board approved an increase of the authorized shares of Common Stock from 200,000,000 to 2,000,000,000, which was filed & effective with Nevada on August 16, 2024.

NOTE 6 – LOAN PAYABLE

During the nine months ended September 30, 2025 and December 31, 2024, JUDD Holding Corp, controlled by David Duarte, loaned approximately \$17,000 and \$13,000 to the Company for operating expenses in connection with a consulting agreement, respectively.

NOTE 7 – 3(a)(10) DEBT SETTLEMENT

On August 25, 2021 in the Circuit Court of the 10th Judicial District of Polk County, Florida, EROP Enterprises LLC filed a complaint for damages against the Company, having purchased the claims of debt holders Davidson, Gunaga, and World Equity Group. On November 16, 2021, the court ordered a judgement in the amount of \$508,000 to settle the claims in favor of the plaintiffs, pursuant to Section 3(a)(10) of the Securities Act of 1933.

On or around June 30, 2023, EROP returned the claims of Davidson and Gunaga back to each party to pursue on their own for their respective remaining balances. The aggregate remaining balance of the judgment at that time was \$229,510 and remains unpaid as of the date of this report.

NOTE 8 – LOI TERMINATION, ESCROW SHARES RETURNED

On June 5th, 2025, the Company terminated the LOI for its pending acquisition of a conglomerate foods business due to the target's non-performance of certain conditions required to close the transaction. Share certificates for the 195,500,000 shares of the Company's common stock held in escrow for the transaction have been returned and are pending removal at the transfer agent as of the date of this report's preparation.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of filing the financial statements with the Securities and Exchange Commission, the date the financial statements were available to be issued. Management is not aware of any significant events that occurred subsequent to the balance sheet date that is reportable.

