

TOCCA Life Holdings, Inc.

Room 1401, Yunhua Building
Longguan Avenue, Longhua District
Shenzhen City 00000
China

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SIC 8099

Quarterly Report

For the three and nine months ended September 30, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

118,653,125 shares as of September 30, 2025, and 318,653,125 shares as of November 18, 2025.

118,653,125 shares as of December 31, 2024.

118,653,125 as of December 31, 2023.

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.

On June 23, 2021, G. Reed Petersen was appointed custodian of the corporation by the Nevada Eighth District Court, pursuant to NRS 78.347, in case number A-21-832258-P.

Following his appointment as director of the corporation, Mr. Petersen executed board resolutions authorizing the issuance of Series A Convertible Preferred Stock to Mr. Petersen, and the corporation's reorganization, including the redomicile to Oklahoma, the effectuation of a holding company reorganization, and the redomicile back to Nevada under the name Teliford, Inc.

On July 6, 2021, TOCCA Life holdings filed a Custodian Amendment reporting the appointment of Mr. Petersen as a court-appointed custodian. On July 6, 2021, TOCCA Life Holdings filed a Certificate of Designation to authorize the issuance of up to 1,000,000 shares of Series A Convertible Preferred Stock, each share of which is convertible into 10,000 shares of Common Stock and which has the voting rights per share equal to 100,000 shares of common Stock. The Preferred Stock was then issued to Mr. Petersen.

Following the issuance of the Series A Convertible Preferred Stock to Mr. Petersen, Mr. Petersen voted his shares to approve the corporate reorganization set forth in the June 23, 2021 board resolutions. TOCCA Life Holdings, Inc. then formed three Oklahoma subsidiaries: Tocca Life Interim, Inc. ("Interim") as a wholly-owned subsidiary; Teliford, Inc. ("Teliford"), as a wholly-owned subsidiary of Interim, and Tocca Life Merger, Inc. ("Merger") as a wholly-owned subsidiary of Teliford. Tocca Life Holdings, Inc. then redomiciled in Oklahoma via merger into Interim. This was accomplished in accordance with an Agreement of Merger. Pursuant to the Agreement of Merger, each 1,000 shares of Tocca Life Holdings was converted into 1 share of Tocca Interim Common Stock (approximately 100,620 shares in the aggregate), and the Tocca Life Holdings preferred stock was converted into 10,000,000 new shares of Interim Common Stock with the right to exchange those shares into a class of preferred shares convertible into a like number of shares of Common Stock but with ten votes per share. This merger was completed by the filing of Articles of Merger with the Nevada Secretary of State and a Certificate of Merger with the Oklahoma Secretary of State.

Following the holding company reorganization, Teliford filed an amendment to its Certificate of Incorporation on July 29, 2021 to provide for the issuance of Series A Convertible Preferred Stock, and enabling Mr. Petersen to exchange his 10,000,000 shares of Teliford Common Stock for 1,000,000 shares of Teliford Series A Convertible Preferred Stock. Teliford then formed a new Nevada corporation on August 10, 2020, under the name Teliford, with substantially the same provisions in its articles of Incorporation as the parent Oklahoma corporation. The Oklahoma parent then redomiciled in Nevada in accordance with an Agreement of Merger as effectuated with filings in Nevada and Oklahoma.

Pursuant to this final transaction, on August 10, 2021 the name of the Nevada corporation was changed to "Teliford, Inc.," the 1-for-1000 reverse stock split effected by the redomicile into Oklahoma was unwound, resulting in there being once again 100,019,840 outstanding shares of Common Stock, and 1,000,000 shares of Series A Convertible Preferred Stock owned by Mr. Petersen. Also, on August 10, 2021, the Company changed its year end to 8/31. The remaining subsidiary, Merger, was disposed of to an unaffiliated party.

On August 10, 2021, Mr. Petersen agreed to sell 500,000 shares of the Preferred to each of Real Transition Capital, LLC and Altus Advisors, LLC, and the corporation sold 4.5 million new shares of common stock to 4 persons, including Mr. Petersen, for par value.

On February 17, 2022, the Company filed an amendment to the articles of incorporation with the state of Nevada, changing its name from Teliford, Inc. to TOCCA Life Holdings, Inc.

On January 25, 2023, certain shareholders of the Company entered into stock purchase agreements transferring 100% the Series A Preferred Shares and Series B Preferred Shares as well as a total of 6.2% of the issued and outstanding

common stock to the now current shareholders of the aforementioned Series A Preferred, Series B Preferred and Common stock as noted in Section 3A and Section 6 of this Disclosure Statement.

On August 14, 2025, certain shareholders of the Company entered into stock purchase agreements transferring 100% the Series A Preferred Shares and Series B Preferred Shares as well as a total of 6.5% of the issued and outstanding common stock to the now current shareholders of the aforementioned Series A Preferred, Series B Preferred and Common stock as noted in Section 3A and Section 6 of this Disclosure Statement.

Current State and Date of Incorporation or Registration: Nevada
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 corporate history is provided in the previous section.

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

Not aware of any trading suspension orders.

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

Concurrent with the change in control that occurred on August 14, 2025, the assets and liabilities of Be Climbing and Aiguille Rock Climbing Center were spun-out, and the new owners/management of the Company, acquired and integrated the assets of Chengbu Lumeichum Ecological Agriculture Comprehensive Development Co., Ltd.

Address of the issuer's principal executive office:

Room 1401
Yunhua Building
Longguan Avenue
Longhua District, Shenzhen City 00000, China

Address of the issuer's principal place of business:

Check if principal executive office and principal place of business are the same address:

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer Company
Phone: (702) 361-3033
Email: paul@pacificstocktransfer.com
Address: 6725 Via Austi Parkway, Suite 300, Las Vegas, Nevada, 89119

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:	TLIF
Exact title and class of securities outstanding:	Common Stock
CUSIP:	888847101
Par or stated value:	\$0.001
Total shares authorized:	3,000,000,000 as of date: November 18, 2025
Total shares outstanding:	318,653,125 as of date: November 18, 2025
Total number of shareholders of record:	343 as of date: November 18, 2025

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:	\$0.001
Total shares authorized:	1,000 as of date: November 18, 2025
Total shares outstanding:	1,000 as of date: November 18, 2025
Total number of shareholders of record:	1 as of date: November 18, 2025

Exact title and class of the security:	Series B Preferred Stock
Par or stated value:	\$0.001
Total shares authorized:	10,000 as of date: November 18, 2025
Total shares outstanding:	10,000 as of date: November 18, 2025
Total number of shareholders of record:	1 as of date: November 18, 2025

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 cast one vote.

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

Series A Preferred: each share of the Series A Preferred Stock allows the holder 1,000,000 votes per share of Series A Preferred. The Series A Preferred Stock has no conversion feature or provision.

Series B Preferred: each share of the Series B Preferred Stock has a face value of \$100 and allows the shareholders to convert into shares of common stock at a price of \$0.008 per share.

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 <u>Opening Balance:</u> Date <u>12/31/2022</u> Common: <u>126,157,992</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.
6/9/23	Cancellation	(8,010,000)*	Common	\$0.001	Yes	Emma Heffernan	Cancellation through court order	n/a	n/a
6/9/23	Cancellation	(7,000,000)*	Common	\$0.001	Yes	Robert Duncan	Cancellation through court order	n/a	n/a
6/9/23	Cancellation	(7,000,000)*	Common	\$0.001	Yes	Patrick Murphy	Cancellation through court order	n/a	n/a
6/9/23	Cancellation	(5,500,000)*	Common	\$0.001	Yes	International Monetary – unknown control person	Cancellation through court order	n/a	n/a
6/9/23	Cancellation	(3,986,550)*	Common	\$0.001	Yes	Ian Harris	Cancellation through court order	n/a	n/a

6/9/23	Cancellation	(2,008,317)*	Common	\$0.001	Yes	Steven Sherlip	Cancellation through court order	n/a	n/a
6/9/23	Cancellation	(1,000,000)*	Common	\$0.001	Yes	Anthony Fabrizo, Jr.	Cancellation through court order	n/a	n/a
11/7/23	Issuance	6,000,000	Common	\$0.001	Yes	Wong Hang Nga	Subscription Agreement	Unrestricted	Reg A
11/20/23	Issuance	6,000,000	Common	\$0.001	Yes	Miguel Santana	Subscription Agreement	Unrestricted	Reg A
5/3/24	Issuance	15,000,000	Common	\$0.001	Yes	Tiger Trout Capital – Alan Masley	Subscription Agreement	Unrestricted	Reg A
10/17/25	Issuance	196,000,000	Common	\$0.006	Yes	Meihong Yan	Acquisition Agreement	Restricted	Section 4(a)(2)
10/17/25	Issuance	4,000,000	Common	\$0.006	Yes	Yunhong Yan	Acquisition Agreement	Restricted	Section 4(a)(2)
Shares Outstanding on Date of This Report:									
Date <u>11/18/2025</u>	<u>Ending Balances</u>								
	Common: <u>318,653,125</u>								
	Preferred: <u>11,000</u>								

Example: A company with a fiscal year end of December 31st 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

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

Note: On June 9, 2023, the judge in Hamilton Superior Court, ruled that the Motion for Entry of Default Judgement was granted. The Company had filed suit for declaratory relief, seeking an order declaring as void a total of 34,504,867 shares of common stock of the Company held by Emma Heffernan (8,010,000), Robert Duncan (7,000,000), Patrick Murphy (7,000,000), International Monetary (5,500,000), Ian Harris (3,986,550), Steven Sherlip (2,008,317), and Anthony Fabrizo Jr. (1,000,000) (collectively the “Defendants”) as these shares were not properly acquired through any consideration, but that they were issued as a result of accounting errors and/or otherwise issued improperly. The lawsuit was filed pursuant to Indiana Rule of Trial Procedure 4.4(1) and the venue lies in Hamilton County per Indiana Rule of Trial Procedure 75(1) and (5).

Note: Effective August 11, 2025, with the change in control of Tocca Life Holdings, Inc., two separate securities purchase agreements, Meihong Yan (“Yan”) purchased the following securities of TLIF: 7,758,768 shares of common stock (3,879,384 common shares from Stephen W. Carnes, and 3,879,384 common shares from the Leonard and Elizabeth Greene Family Trust), 1,000 shares of Series A Preferred Stock (500 shares from Stephen W. Carnes, and 500 shares from the Leonard and Elizabeth Greene Family Trust), and 10,000 shares of Series B Preferred Stock (5,000 shares from Stephen W. Carnes, and 5,000 shares from the Leonard and Elizabeth Greene Family Trust).

B. Convertible Debt

The following is a complete list of the Company’s Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer’s equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
-	-	-	-	-	-	-	-	-
Total Outstanding Balance:		<u>None</u>		Total Shares:	None	None		

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

None

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")

Change in Shell Status to a Non-Shell Company

On February 28, 2023, the Company engaged in a reverse merger with Be Climbing. Prior to the reverse merger, TOCCA Life was a Shell Company. As a result of the reverse merger the Company has changed its status was no longer a Shell Company as defined in Rule 12b-2 under the Securities Exchange Act of 1934 as amended.

Since this time, the Company has maintained operations. Even with the latest change of control which was effectuated on August 14, 2025, the Company, engaged in another reverse merger to integrate the operations of Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd. (simultaneously, the assets of the Be Climbing operations including those of its subsidiary, Aiguille Rock Climbing Center, were spun-out).

Plan of Operations

Overview

Chengbu Lumeichun is a leading ecological agriculture enterprise located in Chengbu Miao Autonomous County, Shaoyang, Hunan Province, adjacent to Nanshan Pasture, the largest natural grassland in southern China. Recognized as a key enterprise supported by the Shaoyang Municipal Government's public brand "Shaoyang Red," the Company operates one of the largest sika deer breeding sites in southern China, spanning 350,000 mu (approximately 235 million square meters or 58,000 acres) of grassland and housing over 5,000 sika deer in self-owned and farmer-managed herds.

Core Business

- Breeding and farming of sika deer
- Research, development, and production of deer-based healthcare and nutrition products
- Sales and distribution of deer products, integrating "Deer Ecology + Internet" for modern agricultural development

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.

Products

The company develops a wide range of deer-derived health and wellness products, including:

- **Healthcare and nutrition:** Deer antler extracts, deer blood supplements, placenta products, deer tendon, deer pizzle formulas, and deer-based herbal tonics.
- **Food & beverages:** Functional foods, teas, meat products, and nutraceuticals.
- **Cosmetics and supplements:** Deer antler capsules, collagen products, and restorative formulations.

Competitive Strengths

- Government-supported and Ministry of Forestry-certified sika deer breeding base
- Largest sika deer base in southern China, nicknamed the “Hulunbair Grassland of the South”
- Full-industry chain model covering breeding, research, production, and sales
- Strong brand positioning with cultural emphasis on the health, longevity, and traditional medicinal value of deer products

Strategic Vision

The company aims to align with China’s Rural Revitalization Strategy, upgrading and scaling the deer industry to become the first publicly listed enterprise in China’s deer industry, and to promote sika deer as a mainstream health food for the broader consumer market.

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

Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd. – see above description of business plan and operations.

C. Describe the issuers’ principal products or services.

Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd. – see above description of business plan and operations.

5) **Issuer’s Facilities**

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

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

Our office is located in Longhua District Shenzhen, Guangdong, China. Our Chinese subsidiaries do not currently own any real estate, and our offices and facilities are leased from third parties. Our farm is located at Group 3, Qingxi Village, Rulin Town, Chengbu Miao Autonomous County, Shaoyang City, Hunan, China. We believe the facilities of our Chinese subsidiaries sufficient for our current needs and that, should it be needed, suitable additional space will be available on commercially reasonable terms to accommodate any such expansion of their operations.

Location of property	Approximate gross area	Term of Lease	Facility Usage
Room 1401, Yunhua Building Longguan Avenue, Longhua District, Shenzhen City, Guangdong, China	650 sq meters	March 1, 2025 to February 28, 2026	Office
Room 319, 3rd Floor, No. 295, Baiyun Avenue South, Baiyun District, Guangzhou City, Guangdong, China	100 sq meter	October 21, 2025 to October 20, 2026	Office
Group 3, Qingxi Village, Rulin Town, Chengbu Miao Autonomous County, Shaoyang City, Hunan, China	130 acres	November 18, 2011 to November 17, 2041	Farm

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)(1)
Meihong Yan	CEO, President, CFO, Secretary	Shenzhen City, Guangdong Province, China	207,758,768	Common	65.20%
Meihong Yan	CEO, President, Secretary	Shenzhen City, Guangdong Province, China	1,000	Preferred A	100%
Meihong Yan	CEO, President, Secretary	Shenzhen City, Guangdong Province, China	10,000	Preferred B	100%

(1) Based on 318,653,125 shares outstanding as of November 18, 2025.

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:

- 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 noted.

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 noted.

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 noted.

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 noted.

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 noted.

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 noted.

- 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.

On June 9, 2023, the judge in Hamilton Superior Court, ruled that the Motion for Entry of Default Judgement was granted. On February 19, 2023, the Company had filed suit for declaratory relief, seeking an order declaring as void a total of 34,504,867 shares of common stock of the Company held by Emma Heffernan (8,010,000), Robert Duncan (7,000,000), Patrick Murphy (7,000,000), International Monetary (5,500,000), Ian Harris (3,986,550), Steven Sherlip (2,008,317), and Anthony Fabrizo Jr. (1,000,000) (collectively the "Defendants") as these shares were not properly acquired through any consideration, but that they were issued as a result of accounting errors and/or otherwise issued improperly. The lawsuit was filed pursuant to Indiana Rule of Trial Procedure 4.4(1) and the venue lies in Hamilton County per Indiana Rule of Trial Procedure 75(1) and (5).

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: Eric Newlan, Newlan Law Firm, PLLC
Address 1: 2201 Long Prairie Road – Suite 107-762
Address 2: Flower Mound, Texas 75022
Phone: 940-367-6154
Email: eric@newlanpllc.com

Accountant or Auditor

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

Investor Relations

Name: n/a
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: Peter Hellwig
Firm: H-Squared Performance Financial
Nature of Services: Consultant and Financial Report Preparation
Address 1: 803 Clay Street
Address 2: Fleming Island, FL 32003
Phone: (904) 509-4227
Email: peter@h-squared.net

9) Disclosure & Financial Information

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

Name: H-Squared Performance Financial/Peter Hellwig
Title: Managing Partner
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: H-Squared Performance Financial/Peter Hellwig
Title: Managing Partner
Relationship to Issuer: Consultant

Describe the qualifications of the person or persons who prepared the financial statements:⁶

Mr. Hellwig has served as the CFO (both internally and on a consultancy basis) to numerous private and public entities (both alternative reporting and fully reporting/QB companies) since 1995. He is a seasoned professional with intricate knowledge of the financial reporting requirements, compliance and financial report preparation in the public and private sectors.

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.

⁶ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

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, Meihong Yan certify that:

1. I have reviewed this Disclosure Statement for TOCCA Life Holdings, 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 18, 2025

/s/ Meihong Yan
[CEO's Signature]

Principal Financial Officer:

I, Meihong Yan certify that:

1. I have reviewed this Disclosure Statement for TOCCA Life Holdings, 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 18, 2025

/s/ Meihong Yan
[CFO's Signature]

TOCCA LIFE HOLDINGS, INC.
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2025

	Pages
Consolidated Balance Sheets as of September 30, 2025 and December 31, 2024 (Unaudited)	F-2
Consolidated Statements of Operations for the three and nine months ended September 30, 2025 and May 31, 2024 (Unaudited)	F-3
Consolidated Statements of Shareholders' Equity for the three and nine months ended September 30, 2025 and May 31, 2024 (Unaudited)	F-4
Consolidated Statements of Cash flows for the Nine months ended September 30, 2025 and May 31, 2024 (Unaudited)	F-5
Notes to the Unaudited Consolidated Financial Statements	F-6 to F-13

Note: In December 2024, the Company opted to change its fiscal year from August 31 to a calendar fiscal year. As a result, the comparative periods are the new fiscal period ending dates as compared to the nearest comparative period ending from the prior year (i.e., nine months ended September 30, 2025 compared to nine months ended May 31, 2024).

TOCCA LIFE HOLDINGS, INC.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	<u>September 30,</u> <u>2025</u>	<u>December 31,</u> <u>2024</u>
<u>ASSETS</u>		
Current Assets		
Cash	\$ 81,226	\$ 96,660
Undeposited funds	–	37,866
	<u>81,226</u>	<u>134,526</u>
Accounts receivable	141,221	–
Deposits	–	9,390
Due from related parties	88,088	–
Inventory	68,538	183,766
Other receivables	643,897	–
Prepaid expenses	721,232	14,621
Total Current Assets	<u>1,744,202</u>	<u>342,303</u>
Real estate, net	–	216,181
Note receivable – related party	–	148,500
Commercial property	–	727,534
Equipment, net	12,932	399,678
Intangible asset	1,133,590	163,350
Long-term deferred expenses	7,023	–
Long-term equity investments	415,647	–
Total Assets	<u>\$ 3,313,394</u>	<u>\$ 1,997,546</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</u>		
Current Liabilities		
Accounts payable	\$ 255,323	\$ 23,083
Deposits	–	3,200
Total Current Liabilities	<u>255,323</u>	<u>26,283</u>
Accrued expenses	1,599,609	–
Accrued interest	–	586,667
Contract liabilities	345,397	–
Due to related parties	20,959	–
Notes payable – related parties	10,550	4,026,661
Total Liabilities	<u>2,231,838</u>	<u>4,639,611</u>
Stockholders' Equity (Deficiency)		
Series A Preferred Stock, \$0.001 par value; 1,000 shares authorized, 1,000 issued and outstanding at September 30, 2025 and December 31, 2024.	1	1
Series B Preferred Stock, \$0.001 par value; 10,000 shares authorized, 10,000 issued and outstanding at September 30, 2025 and December 31, 2024.	10	10
Common stock, \$0.001 par value; 3,000,000,000 shares authorized, 118,653,125 issued and outstanding at September 30, 2025 and December 31, 2024.	118,653	118,653
Common stock payable	1,200,000	–
Additional paid-in capital	6,489,071	3,648,667
Accumulated deficit	(6,726,179)	(6,409,396)
Total Stockholders' Equity (Deficit)	<u>1,081,556</u>	<u>(2,642,065)</u>
Total Liabilities and Stockholders' Equity (Deficit)	<u>\$ 3,313,394</u>	<u>\$ 1,997,546</u>

See accompanying notes to consolidated financial statements

TOCCA LIFE HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Three months ended September 30, 2025	Three months ended May 31, 2025	Nine months ended September 30, 2025	Nine months ended May 31, 2024
Revenue				
<i>Climbing Gym Revenue</i>				
Membership	\$ —	\$ 121,124	\$ —	\$ 353,873
Admission	—	48,230	—	131,662
Proshop	—	8,203	—	30,096
Snackbar	—	10,141	—	28,012
Rental gear	—	6,464	—	18,419
Events & meetings	—	1,736	—	3,024
Youth programs	—	4,590	—	12,044
Instruction	—	402	—	2,178
Gift cards	—	66	—	1,559
Competitions	—	—	—	6,490
Declinations	—	105	—	345
Other	—	10	—	539
	—	201,071	—	588,241
<i>Residential real-estate rental</i>	—	7,300	—	17,736
<i>Farming Revenue</i>	186,760	—	722,975	—
Total Revenue	<u>186,760</u>	<u>208,371</u>	<u>722,975</u>	<u>605,977</u>
Cost of Revenue				
	20,715	11,333	439,624	36,982
Gross Profit	166,045	197,038	283,351	568,955
Operating Expenses				
General and administrative	161,457	25,628	309,912	86,637
Rent	—	59,126	—	143,305
Payroll and professional services	—	139,500	—	483,573
Depreciation	134	6,011	1,755	18,046
Utilities	—	4,388	—	23,149
Repairs and maintenance	—	5,651	—	23,407
Insurance	—	800	—	27,607
Selling, marketing and advertising	34,272	11,524	90,343	35,413
Total Operating Expenses	<u>195,863</u>	<u>252,628</u>	<u>402,010</u>	<u>841,137</u>
Profit (Loss) from Operations	(29,818)	(55,590)	(118,659)	(272,142)
Other Income (Expense)				
Interest income	—	3	—	172
Other income	—	—	314	—
Interest expense	(104)	(80,000)	(77)	(240,000)
Other expense	—	—	(23)	—
Total Other Income (Expense)	<u>(104)</u>	<u>(79,997)</u>	<u>214</u>	<u>(239,828)</u>
Net Loss Before provision for Income Taxes	(29,922)	(135,587)	(118,445)	(511,970)
Provision for Income Taxes	—	—	—	—
NET PROFIT (LOSS)	\$ (29,922)	\$ (135,587)	\$ (118,445)	\$ (511,970)
Net Profit (Loss) Per Share: Basic and Diluted	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.01)
Weighted Average Number of Shares Outstanding: Basic and Diluted	<u>118,653,125</u>	<u>108,268,510</u>	<u>118,653,125</u>	<u>93,191,587</u>

See accompanying notes to consolidated financial statements

TOCCA LIFE HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT)

(Unaudited)

For the Nine Months Ended September 30, 2025 and May 31, 2024

	Series A Preferred		Series B Preferred		Shares to be issued		Common Stock		Additional Paid-In Capital (\$)	Accumulated Deficit (\$)	Total Stockholders' Equity/ (Deficit) (\$)
	Shares	Amount (\$)	Shares	Amount (\$)	Shares	Amount (\$)	Amount (\$)	Amount (\$)			
Balance December 31, 2024	1,000	1	10,000	10	-	-	118,653,125	118,653	3,648,667	(6,409,396)	(2,642,065)
Effects of reverse merger	-	-	-	-	-	-	-	-	2,840,404	(198,338)	2,642,066
Common stock to be issued for reverse merger	-	-	-	-	200,000,000	1,200,000	-	-	-	-	1,200,000
Net loss	-	-	-	-	-	-	-	-	-	(118,445)	(118,445)
Balance September 30, 2025	1,000	1	10,000	10	200,000,000	1,200,000	118,653,125	118,653	6,489,071	(6,726,179)	1,081,556

	Series A Preferred		Series B Preferred		Shares to be issued		Common Stock		Additional Paid-In Capital (\$)	Accumulated Deficit (\$)	Total Stockholders' Equity/ (Deficit) (\$)
	Shares	Amount (\$)	Shares	Amount (\$)	Shares	Amount (\$)	Amount (\$)	Amount (\$)			
Balance August 31, 2023	1,000	1	10,000	10	-	-	91,653,125	91,653	3,585,667	(5,677,559)	(2,000,228)
Adjustment	-	-	-	-	-	-	-	-	-	17	17
Issuance of Reg A shares	-	-	-	-	-	-	27,000,000	27,000	63,000	-	90,000
Net loss	-	-	-	-	-	-	-	-	-	(511,987)	(511,987)
Balance May 31, 2025	1,000	1	10,000	10	-	-	118,653,125	118,653	3,648,667	(6,189,529)	(2,422,198)

Note: Fiscal year was changed to calendar fiscal year in December 2024, therefore, comparative is last completed (original) fiscal period

See accompanying notes to consolidated financial statements

TOCCA LIFE HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the nine months ended September 30, 2025	For the nine months ended May 31, 2024
Cash Flows From Operating Activities:		
Net Profit	\$ (118,445)	\$ (511,970)
Adjustments to reconcile net loss to net cash used in operations		
Depreciation	1,755	18,046
Effect of exchange rate on cash	4,996	–
Changes in operating assets and liabilities:		
Accounts payable	194,352	8,165
Accounts receivable	(20,913)	–
Other receivables	(721,739)	–
Contract liabilities	269,791	–
Inventory	(51,616)	(27,639)
Prepaid expenses	(676,677)	34,511
Accrued expenses	1,258,689	–
Deposits	–	(4,481)
Accrued interest	–	240,000
Net Cash Provided by (Used in) Operating Activities	<u>140,193</u>	<u>(248,368)</u>
Cash Flows From Investing Activities:		
Purchase of equipment	(10,516)	(48,976)
Investment in subsidiaries	(409,829)	–
Intangible assets, investment in consolidated subsidiary	–	10,491
Net Cash Provided by (Used in) Investing Activities	<u>(420,345)</u>	<u>(38,485)</u>
Cash Flows From Financing Activities:		
Proceeds from the sale of (Reg A) common shares	–	90,000
Dues to/from related parties	(855)	–
Issuance of notes receivables – related parties	–	(145,000)
Notes payable – related parties	10,550	26,601
Net Cash Provided by (Used in) Financing Activities	<u>9,695</u>	<u>(28,399)</u>
Net Increase (Decrease) in Cash	<u>(270,457)</u>	<u>(315,252)</u>
Cash at Beginning of Period	<u>351,683</u>	<u>498,268</u>
Cash at End of Period	<u>\$ 81,266</u>	<u>\$ 183,016</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ –	\$ –
Cash paid for taxes	\$ –	\$ –

See accompanying notes to consolidated financial statements

TOCCA LIFE HOLDINGS, INC.
NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 - ORGANIZATION AND LINE OF BUSINESS

TOCCA Life Holdings, Inc. (“we”, “us”, “our”, “TOCCA Life”, or the “Company”) is a Nevada corporation formerly known as Teliford, Inc., T-Bay Holdings, Inc., and Golden Quest, Inc. In approximately 2015, the Company ceased operations and was designated as a shell company until 2021. On June 23, 2021, in efforts to revive the Company, G. Reed Petersen was appointed custodian of the corporation by the Nevada Eighth District Court, pursuant to NRS 78.347, in case number A-21-832258-P.

Following his appointment as director of the corporation, Mr. Petersen executed board resolutions authorizing the issuance of Series A Convertible Preferred Stock to Mr. Petersen, and the corporation’s reorganization, including the redomicile to Oklahoma, the effectuation of a holding company reorganization, and the redomicile back to Nevada under the name Teliford, Inc.

Following the holding company reorganization, Teliford filed an amendment to its Certificate of Incorporation on July 29, 2021 to provide for the issuance of Series A Convertible Preferred Stock, and enabling Mr. Petersen to exchange his 10,000,000 shares of Teliford Common Stock for 1,000,000 shares of Teliford Series A Convertible Preferred Stock. Teliford then formed a new Nevada corporation on August 10, 2020, under the name Teliford, with substantially the same provisions in its articles of Incorporation as the parent Oklahoma corporation. The Oklahoma parent then redomiciled in Nevada in accordance with an Agreement of Merger as effectuated with filings in Nevada and Oklahoma.

Pursuant to this final transaction, on August 10, 2021 the name of the Nevada corporation was changed to “Teliford, Inc.,” the 1-for-1000 reverse stock split effected by the redomicile into Oklahoma was unwound, resulting in there being once again 100,019,840 outstanding shares of Common Stock, and 1,000,000 shares of Series A Convertible Preferred Stock owned by Mr. Petersen. Also, on August 10, 2021, the Company changed its year end to 8/31. The remaining subsidiary was disposed of to an unaffiliated party.

On August 10, 2021, Mr. Petersen agreed to sell 500,000 shares of the Preferred to each of Real Transition Capital, LLC and Altus Advisors, LLC, and the corporation sold 4.5 million new shares of common stock to 4 persons, including Mr. Petersen, for par value.

On February 17, 2022, the Company filed an amendment to the articles of incorporation with the state of Nevada, changing its name from Teliford, Inc. to TOCCA Life Holdings, Inc.

On January 25, 2023, certain shareholders of the Company entered into stock purchase agreements transferring 100% the Series A Preferred Shares and Series B Preferred Shares as well as a total of 6.2% of the issued and outstanding common stock to the now current shareholders of the aforementioned Series A Preferred, Series B Preferred and Common stock.

On August 14, 2025, certain shareholders of the Company entered into stock purchase agreements transferring 100% the Series A Preferred Shares and Series B Preferred Shares as well as a total of 6.5% of the issued and outstanding common stock to the now current shareholders of the aforementioned Series A Preferred, Series B Preferred and Common stock.

Change in Shell Status to a Non-Shell Company

On February 28, 2023, the Company engaged in a reverse merger with Be Climbing. Prior to the reverse merger, TOCCA Life was a Shell Company. As a result of the reverse merger the Company has changed its status was no longer a Shell Company as defined in Rule 12b-2 under the Securities Exchange Act of 1934 as amended.

Since this time, the Company has maintained operations. Even with the latest change of control which was effectuated on August 14, 2025, the Company engaged in another reverse merger to integrate the operations of Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd. (simultaneously, the assets of the Be Climbing operations including those of its subsidiary, Aiguille Rock Climbing Center, were spun-out).

Plan of Operations

Overview

Chengbu Lumeichun is a leading ecological agriculture enterprise located in Chengbu Miao Autonomous County, Shaoyang, Hunan Province, adjacent to Nanshan Pasture, the largest natural grassland in southern China. Recognized as a key enterprise supported by the Shaoyang Municipal Government's public brand "Shaoyang Red," the company operates one of the largest sika deer breeding bases in southern China, spanning 350,000 mu of grassland and housing over 5,000 sika deer in self-owned and farmer-managed herds.

Core Business

- Breeding and farming of sika deer
- Research, development, and production of deer-based healthcare and nutrition products
- Sales and distribution of deer products, integrating "Deer Ecology + Internet" for modern agricultural development

Products

The company develops a wide range of deer-derived health and wellness products, including:

- **Healthcare and nutrition:** Deer antler extracts, deer blood supplements, placenta products, deer tendon, deer pizzle formulas, and deer-based herbal tonics.
- **Food & beverages:** Functional foods, teas, meat products, and nutraceuticals.
- **Cosmetics and supplements:** Deer antler capsules, collagen products, and restorative formulations.

Competitive Strengths

- Government-supported and Ministry of Forestry-certified sika deer breeding base
- Largest sika deer base in southern China, nicknamed the "Hulunbuir Grassland of the South"
- Full-industry chain model covering breeding, research, production, and sales
- Strong brand positioning with cultural emphasis on the health, longevity, and traditional medicinal value of deer products

Strategic Vision

The company aims to align with China's Rural Revitalization Strategy, upgrading and scaling the deer industry to become the first publicly listed enterprise in China's deer industry, and to promote sika deer as a mainstream health food for the broader consumer market.

NOTE 2 – GOING CONCERN

The accompanying consolidated financial statements have been prepared on a going concern basis of accounting, which contemplates continuity of operations, realization of assets and liabilities and commitments in the normal course of business. The accompanying financial statements do not reflect any adjustments that might result if the Company is unable to continue as a going concern. The Company generated revenue of \$722,975 for the nine months ended September 30, 2025, and had a net loss of \$118,445 for the nine months ended September 30, 2025. The Company has an accumulated deficit of \$6,726,179 and working capital of \$1,488,879 at September 30, 2025.

The Company's management plans to generate additional working capital through building its revenue stream with the newly acquired operations of Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd. and new growth and profitability in this business entity.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"). 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. Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company's system of internal accounting control is designed to assure, among other items, that (1) recorded transactions are valid; (2) valid transactions are recorded; and (3) transactions are recorded in the proper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Principals of Consolidation

The consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP). The consolidated financial statements include the accounts of the Company and its wholly owned subsidiaries. All intercompany balances and transactions have been eliminated.

Cash and Cash Equivalents

The Company accounts for cash and cash equivalents under FASB ASC 305, “*Cash and Cash Equivalents*”, and considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Convertible Instruments

The Company evaluates and accounts for conversion options embedded in convertible instruments in accordance with ASC 815 “*Derivatives and Hedging Activities*”.

Applicable GAAP requires companies to bifurcate conversion options from their host instruments and account for them as free standing derivative financial instruments according to certain criteria. The criteria include circumstances in which (a) the economic characteristics and risks of the embedded derivative instrument are not clearly and closely related to the economic characteristics and risks of the host contract, (b) the hybrid instrument that embodies both the embedded derivative instrument and the host contract is not re-measured at fair value under other GAAP with changes in fair value reported in earnings as they occur and (c) a separate instrument with the same terms as the embedded derivative instrument would be considered a derivative instrument.

The Company accounts for convertible instruments (when it has been determined that the embedded conversion options should not be bifurcated from their host instruments) as follows: The Company records when necessary, discounts to convertible notes for the intrinsic value of conversion options embedded in debt instruments based upon the differences between the fair value of the underlying common stock at the commitment date of the note transaction and the effective conversion price embedded in the note. Debt discounts under these arrangements are amortized over the term of the related debt to their stated date of redemption.

Deferred Income Taxes and Valuation Allowance

The Company accounts for income taxes under ASC 740 Income Taxes. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not that the Company will not realize tax assets through future operations. No deferred tax assets or liabilities were recognized at September 30, 2025.

Financial Instruments

“Fair Value Measurements and Disclosures,” defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy that distinguishes between (1) market participant assumptions developed based on market data obtained from independent sources (observable inputs) and (2) an entity’s own assumptions about market participant assumptions developed based on the best information available in the circumstances (unobservable inputs). The fair value hierarchy consists of three broad levels, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates); and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs that are both significant to the fair value measurement and unobservable.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of September 30, 2025. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values due to the short-term nature of these instruments.

The Company does not have any assets or liabilities measured at fair value on a recurring basis.

Long-lived Assets

Long-lived assets such as property, equipment and identifiable intangibles are reviewed for impairment whenever facts and circumstances indicate that the carrying value may not be recoverable. When required impairment losses on assets to be held and used are recognized based on the fair value of the asset. The fair value is determined based on estimates of future cash flows, market value of similar assets, if available, or independent appraisals, if required. If the carrying amount of the long-lived asset is not recoverable from its undiscounted cash flows, an impairment loss is recognized for the difference between the carrying amount and fair value of the asset. When fair values are not available, the Company estimates fair value using the expected future cash flows discounted at a rate commensurate with the risk associated with the recovery of the assets. At September 30, 2025, we did not recognize any impairment losses for any periods presented.

Property and Equipment

The Company follows ASC 360, *Property, Plant, and Equipment*, for its fixed assets. Equipment is stated at cost less accumulated depreciation. Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets (3 to 7 years for equipment and 25 years for real-estate owned).

Related Parties

The Company follows ASC 850, *Related Party Disclosures*, for the identification of related parties and disclosure of related party transactions. From time to time, the Company has received funds from related parties and made advances to related parties. At September 30, 2025, the amounts advanced to related parties totaled \$88,088 and the amounts received from other related parties total \$20,959.

Stock-Based Compensation

FASB ASC 718 *Compensation – Stock Compensation*, prescribes accounting and reporting standards for all stock-based payments award to employees, including employee stock options, restricted stock, employee stock purchase plans and stock appreciation rights, may be classified as either equity or liabilities. The Company determines if a present obligation to settle the share-based payment transaction in cash or other assets exists. A present obligation to settle in cash or other assets exists if: (a) the option to settle by issuing equity instruments lacks commercial substance or (b) the present obligation is implied because of an entity's past practices or stated policies. If a present obligation exists, the transaction should be recognized as a liability; otherwise, the transaction should be recognized as equity.

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of FASB ASC 505-50 *Equity – Based Payments to Non-Employees*. Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date. As of September 30, 2025, the Company did not have any stock-based transactions.

Earnings (loss) per share

Basic income (loss) per share is computed by dividing net income (loss) attributable to common stockholders by the weighted average common shares outstanding for the period. Diluted income (loss) per share is computed giving effect to all potentially dilutive common shares. Potentially dilutive common shares may consist of incremental shares issuable upon the exercise of stock

options and warrants and upon the conversion of notes. In periods in which a net loss has been incurred, all potentially dilutive common shares are considered anti-dilutive and thus are excluded from the calculation.

Recently Issued Accounting Pronouncements

We have reviewed the FASB issued Accounting Standards Update (“ASU”) accounting pronouncements and interpretations thereof that have effectiveness dates during the periods reported and in future periods. The Company has carefully considered the new pronouncements that alter previous generally accepted accounting principles and does not believe that any new or modified principles will have a material impact on the corporation’s reported financial position or operations in the near term. The applicability of any standard is subject to the formal review of our financial management and certain standards are under consideration.

NOTE 4 – REVENUE RECOGNITION

Although the Company currently does not have any revenue, when revenue recognition resumes, the Company will record the transactions in accordance with ASU 2014-09 Revenue from Contracts with Customers and all subsequent amendments to the ASU (collectively, “ASC 606”). In accordance with ASC 606, revenues are recognized when control of the promised goods or services is transferred to our customers, in an amount that reflects the consideration we expect to be entitled to in exchange for those goods or services.

Our operations generate revenues from three primary sources:

- (1) **Healthcare and nutrition:** Deer antler extracts, deer blood supplements, placenta products, deer tendon, deer pizzle formulas, and deer-based herbal tonics.
- (2) **Food & beverages:** Functional foods, teas, meat products, and nutraceuticals.
- (3) **Cosmetics and supplements:** Deer antler capsules, collagen products, and restorative formulations.

NOTE 5 – LIQUIDITY AND OPERATIONS

Results of operations

For the nine months ended September 30, 2025, we generated total revenue of \$722,975 all of which were generated by our “farming” operations related to the by-products from raising our deer.

For the nine months ended September 30, 2025, our cost of revenue was \$439,624, comprised of cost of goods sold associated with our deer-derived health and wellness products. As a result, our gross profit for the nine months ended September 30, 2025, was \$283,351.

For the nine months ended September 30, 2025, we incurred total operating expenses of \$402,010 which consisted primarily of general and administrative expenses of \$309,912, depreciation expense of \$1,755, and selling and advertising expenses of \$90,343, and we had interest expenses of \$77, other income of \$314, and other expenses of \$23. As a result, we had a net loss of \$118,445 for the nine months ended September 30, 2025.

Liquidity and Capital Resources

For the nine months ended September 30, 2025, we had a net loss of \$118,445. For the nine months ended September 30, 2025, we had an increase in depreciation of \$1,755, a gain on the effect of exchange rate of \$4,996, an increase in accounts payable of \$194,352, and increase in accounts receivable of \$20,913, and increase in other receivables of \$721,739, and increase in contract liabilities of \$269,791, an increase in inventory of \$51,616, an increase in prepaid expenses of \$676,677, and an increase in accrued expenses of \$1,258,689. As a result, we had net cash used provided by operating activities of \$140,193 for the nine months ended September 30, 2025.

Investing Activities

For the nine months ended September 30, 2025, we purchased equipment for \$10,516, and invested in our subsidiaries for \$409,829. As a result, we had net cash used in investing activities of \$420,345.

Financing Activities

For the nine months ended September 30, 2025, we reduced our amount due to related parties by \$855, and had proceeds from notes payable related parties of \$10,550. As a result, we had cash provided by financing activities of \$9,695.

NOTE 6 – REVERSE MERGER AND INTANGIBLE ASSETS

On August 14, 2025, the Company, engaged in a reverse merger to integrate the operations of Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd. (simultaneously, the assets of the Be Climbing operations including those of its subsidiary, Aiguille Rock Climbing Center, were spun-out). As consideration for the integration of this asset, the Company agreed to issue a total of 200,000,000 shares of its common stock (196,000,000 shares to Meihong Yan and 4,000,000 shares to Yunhong Yan) at \$0.006 per share. As a result, the Company recognized on its books common shares to be issued in the amount of \$1,200,000 as well as logged an intangible asset in the amount of \$1,133,590.

Prior to the reverse merger with Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd., this entity invested \$415,647 three of its subsidiaries.

NOTE 7 – NOTE RECEIVABLE – RELATED PARTIES

On August 14, 2025, Company underwent a change of control in which the controlling shareholders of the Company sold their controlling interests to one new shareholder who then became the sole officer and director of the Company. All current assets and operating subsidiaries were spun out with the prior management of the Company in consideration for all debt to be extinguished. As a result, for the nine months ended September 30, 2025, the following notes with former related parties have been extinguished with zero principal and zero accrued interest due:

- November 2, 2023, note for \$50,000 provided to a corporate entity controlled by a former officer.
- December 4, 2023, note for \$10,000 provided to a corporate entity controlled by a former officer.
- December 11, 2023, note for \$50,000 provided to a corporate entity controlled by a former officer.
- January 11, 2024, note for \$30,000 provided to a corporate entity controlled by a former officer.
- May 3, 2024, note for \$5,000 provided to a corporate entity controlled by a former officer.
- October 28, 2024, note for \$3,500 provided to a corporate entity controlled by a former officer.

NOTE 8 – NOTES PAYABLE – RELATED PARTIES

On February 28, 2023, the Company issued a two notes payable to (now former) officers of the Company, who were owners in the former climbing operations for an aggregate of \$4,000,000 as consideration for the acquisition of their shares in the climbing operations. The notes had a maturity date of February 28, 2027 and accrued interest at 8% per annum calculated on a monthly basis. On August 14, 2025, Company underwent a change of control in which the controlling shareholders of the Company sold their controlling interests to one new shareholder who then became the sole officer and director of the Company. All current assets and operating subsidiaries were spun out with the prior management of the Company in consideration for all debt to be extinguished. As a result, for the nine months ended September 30, 2025, the interest expense was \$160,000 and at September 30, 2025, the total principal due was \$0 and accrued interest was \$0.

During the nine months ended September 30, 2025, the sole director of the Company paid for expenses on behalf of the Company totaling \$10,550. As a result, the Company memorialized this amount in the form of a note payable – related party. This note does not bear interest, and the Company will pay these funds to the director at a future time, when the Company is economically able to do so.

NOTE 9 – SHAREHOLDERS' EQUITY

Common Stock

The Company has 3,000,000,000 authorized common shares with a par value of \$0.001 per share. Each common share entitles the holder to one vote, in person or proxy, on any matter on which action of the stockholders of the Company is sought.

On June 9, 2023, the judge in Hamilton Superior Court, ruled that the Motion for Entry of Default Judgement was granted. The Company had filed suit for declaratory relief, seeking an order declaring as void a total of 34,504,867 shares of common stock of the Company held by Emma Heffernan (8,010,000), Robert Duncan (7,000,000), Patrick Murphy (7,000,000), International Monetary (5,500,000), Ian Harris (3,986,550), Steven Sherlip (2,008,317), and Anthony Fabrizio Jr. (1,000,000) (collectively the “Defendants”) as these shares were not properly acquired through any consideration, but that they were issued as a result of accounting errors and/or otherwise issued improperly. The lawsuit was filed pursuant to Indiana Rule of Trial Procedure 4.4(1) and the venue lies in Hamilton County per Indiana Rule of Trial Procedure 75(1) and (5).

On November 7, 2023, the Company sold 2,000,000 “units” for \$20,000 on a subscription agreement associated with the Company’s Reg A offering. Each “unit” is represented by 3 shares of the Company’s common stock and 2 warrants to purchase one-quarter share each of common stock exercisable at \$0.025 per Warrant, pursuant to Tier 1 of Regulation A promulgated under the Securities Act. As a result, the Company issued 6,000,000 shares of its common stock and warrants for an additional 1,000,000 shares of the Company’s common stock. As part of the agreement associated with the change of control date August 14, 2025, all warrants associated with this transaction have been cancelled.

On November 20, 2023, the Company sold 2,000,000 “units” for \$20,000 on a subscription agreement associated with the Company’s Reg A offering. Each “unit” is represented by 3 shares of the Company’s common stock and 2 warrants to purchase one-quarter share each of common stock exercisable at \$0.025 per Warrant, pursuant to Tier 1 of Regulation A promulgated under the Securities Act. As a result, the Company issued 6,000,000 shares of its common stock and warrants for an additional 1,000,000 shares of the Company’s common stock. As part of the agreement associated with the change of control date August 14, 2025, all warrants associated with this transaction have been cancelled.

On May 3, 2024, the Company sold 5,000,000 “units” for \$50,000 on a subscription agreement associated with the Company’s Reg A offering. Each “unit” is represented by 3 shares of the Company’s common stock and 2 warrants to purchase one-quarter share each of common stock exercisable at \$0.025 per Warrant, pursuant to Tier 1 of Regulation A promulgated under the Securities Act. As a result, the Company issued 15,000,000 shares of its common stock and warrants for an additional 2,500,000 shares of the Company’s common stock. As part of the agreement associated with the change of control date August 14, 2025, all warrants associated with this transaction have been cancelled.

As part of the integration of the Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd. Via the reverse merger dated August 14, 2025, the Company agreed to issue a total of 200,000,000 shares of its common stock (196,000,000 shares to Meihong Yan and 4,000,000 shares to Yunhong Yan) at \$0.006 per share. As of the date of this report, these shares have not yet been issued, and are held on the books of the Company as Common Stock to be Issued.

At September 30, 2025, there were 118,653,125 shares of common stock issued and outstanding.

Preferred Stock

The Company is authorized to a total of 100,000,000 shares of preferred stock.

The rights, preferences and privileges of the holders of the preferred stock will be determined by the Board of Directors prior to issuance of such shares. The conversion of certain outstanding preferred stock could have a significant impact on our common stockholders.

On July 6, 2021, the Custodian created 1,000,000 shares of Series A Preferred stock, which allows the holder to convert to common stock at a rate of 10,000 shares of common per share of preferred, and vote at a rate of 100,000 shares of common per share of preferred. On August 10, 2021, the Custodian sold 1,000,000 shares of Series A Preferred stock to two investors. On March 23, 2022, the Board of Directors of the Company approved the amendment of the Series A Preferred Certificate of Designation, reducing the shares authorized and outstanding from 1,000,000 to 1,000 and increased the number of votes from 100,000 votes per share of Series A Preferred to 1,000,000 votes per share of Series A Preferred. The amendment also removed the conversion feature of the Series A Preferred stock.

On March 23, 2022, the holders of 1,000 shares of Series A Preferred stock agreed to exchange their shares of Series A Preferred stock for 1,000 shares of the amended Series A Preferred stock plus 10,000 shares of newly established Series B Preferred stock. Each share of the newly created Series B Preferred stock has a face value of \$100 and allows the shareholders to convert into shares of common stock at a price of \$0.008 per share.

On August 14, 2025, the Company underwent a change of control in which the controlling shareholders of the Company sold their controlling interests (common shares, Series A Preferred and Series B Preferred) to one new shareholder who then became the sole officer and director of the Company. No additional preferred shares were issues as part of this transaction.

At September 30, 2025, there were 1,000 shares of Series A Preferred Stock issued and outstanding.

At September 30, 2025, there were 10,000 shares of Series B Preferred Stock issued and outstanding.

Warrants

On August 14, 2025, Company underwent a change of control in which the controlling shareholders of the Company sold their controlling interests to one new shareholder who then became the sole officer and director of the Company. All current assets and operating subsidiaries were spun out with the current management of the Company in consideration for all debt to be extinguished. In addition, all warrants that were previously issued to shareholders have been rescinded.

NOTE 10 – LEGAL MATTERS

On June 9, 2023, the judge in Hamilton Superior Court, ruled that the Motion for Entry of Default Judgement was granted. The Company had filed suit for declaratory relief, seeking an order declaring as void a total of 34,504,867 shares of common stock of the Company held by Emma Heffernan (8,010,000), Robert Duncan (7,000,000), Patrick Murphy (7,000,000), International Monetary (5,500,000), Ian Harris (3,986,550), Steven Sherlip (2,008,317), and Anthony Fabrizo Jr. (1,000,000) (collectively the “Defendants”) as these shares were not properly acquired through any consideration, but that they were issued as a result of accounting errors and/or otherwise issued improperly. The lawsuit was filed pursuant to Indiana Rule of Trial Procedure 4.4(1) and the venue lies in Hamilton County per Indiana Rule of Trial Procedure 75(1) and (5).

NOTE 11 – SUBSEQUENT EVENTS

Common Stock Issuances

In October 2025, the Company issued a total of 200,000,000 shares of its common stock (196,000,000 shares to Meihong Yan and 4,000,000 shares to Yunhong Yan) at \$0.006 per share, pursuant to the reverse merger acquisition of Chengbu Lumeichun Ecological Agriculture Comprehensive Development Co., Ltd.

Other

Management has evaluated subsequent events through the date these financial statements were available to be issued. Based on our evaluation, there are no other subsequent events requiring further disclosure.