

Skywealth Group Inc

2/F Connaught Harbourfront House
No. 35-36 Connaught Road West
Hong Kong, China 0000

+85293088120
timothylam@outlook.com

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

225,000 as of September 30, 2025 *(Current Reporting Period Date or More Recent Date)*

225,000 as of September 30, 2024 *(Most Recent Completed Fiscal Year End)*

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

Yes: No:

⁴ “Change in Control” shall mean any events resulting in:

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

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

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

The Company was incorporated in the State of Florida on April 07, 1980, under the name "Mr. Roller Boogie's Inc."

Name of Issuer (and its predecessors)	Date of Name Change
----------------------------------------------	----------------------------

Skywealth Group Inc. herein referred to as "SKWG" or the "Company"	February 1, 2021
TIE Technologies, Inc.	August 12, 2019
Humanatare Distribution Corp	August 13, 2012
TIE Technologies, Inc.	September 29, 2011
Smart Environmental Systems, Inc.	August 12, 2011
TIE TECHNOLOGIES, INC.	February 20, 2002
Global Wide Web, Inc.	February 12, 2001
TIE Technologies, Inc.	October 9, 2000
Keyclub.net, Inc	May 17, 1999

Current State and Date of Incorporation or Registration: Florida, April 7, 2980

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

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

During the past five years, there have been no mergers, reorganizations, or changes in jurisdiction of incorporation. The Company was known as Reunite Investments, Inc. until the official name change to Torque Lifestyle Brands, Inc. on July 27, 2020.

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:

None

Address of the issuer's principal executive office:

2/F Connaught Harbourfront House
No. 35-36 Connaught Road West
Hong Kong 00000

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:

N/A

2) Security Information

Transfer Agent

Name: Signature Stock Transfer, LLC

Phone: +1 (972) 612-4120
Email: jason@signaturestocktransfer.com
Address: 14673 Midway Road, Suite 220
Addison, TTX 75001 10016

Publicly Quoted or Traded Securities:

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

Trading symbol:	<u>SKWG</u>
Exact title and class of securities outstanding:	Common
CUSIP:	<u>886501024</u>
Par or stated value:	<u>\$0.248</u>
Total shares authorized:	<u>300,000,000</u> as of date: <u>September 30, 2025</u>
Total shares outstanding:	<u>225,000</u> as of date: <u>September 30, 2025</u>
Total number of shareholders of record:	<u>299</u> as of date: <u>September 30, 2025</u>

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

N/A

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

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

Exact title and class of the security:	<u>Series A Preferred Stock</u>
Par or stated value:	<u>\$0.001</u>
Total shares authorized:	<u>10,000,000</u> as of date: <u>September 30, 2025</u>
Total shares outstanding:	<u>10,000,000</u> as of date: <u>September 30, 2025</u>
Total number of shareholders of record:	<u>1</u> as of date: <u>September 30, 2025</u>

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

Security Description:

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

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

None

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

The Special 2021 Series A Preferred has 60% voting rights over all classes of stock and is convertible into 1,000,000,000 shares of the Company's common stock.

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>October 1, 2023</u> Common: <u>225,000</u> Preferred: <u>10,000,000</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.
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date <u>September 30, 2025</u> Common: <u>225,000</u> Preferred: <u>10,000,000</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:

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:				Total Shares:				

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

4) Issuer's Business, Products and Services

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

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

Skywealth Group, Inc. is a holding company and its operations are conducted through its subsidiary Charming Limited. Charming Limited is a consulting company.

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

Subsidiary Name	Domicile	Address	Officer/Director	% Owned	Owned By
Charming Limited	BVI	2/F Connaught Harbourfront House No. 35- 36 Connaught Road West Hong Kong	Terence Ho	100	Skywealth Group, Inc

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.

C. Describe the issuers' principal products or services.

Charming Limited is a consulting company and provides managerial consulting services to Hong Kong companies.

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.

None

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)
Edward Andercheck	Former Chief Executive/ Owner of more than 5%	Franklin, TN 37069	51,639	Common	22.95%
Jeff Wolff	Former Director	New York, NY 10168	11,258	Common	5.00%
Terence Ho	CEO, 5% control person	Hong Kong, China	10,000,000	Series A Preferred	100%

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

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) **Third Party Service Providers**

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

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

Securities Counsel

Name: Jessica Lockett
Address 1: 650 Town Center Drive, Suite 680

Address 2: Cosa Mesa, CA 92626
Phone: 949-752-1100
Email: jess@securitieslegal.com

Accountant or Auditor

Name: Jimmy Lee, CPA
Firm: RY Consulting Limited
Address 1: _____
Address 2: _____
Phone: _____
Email: info@rycoltd.com

Investor Relations

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

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other]: _____

Other Service Providers

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

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: Jimmy Lee
Title: Outside Accountant
Relationship to Issuer: Independent, no relationship

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: Jimmy Lee

Title: Outside CPA

Relationship to Issuer: Independent, no relationship

Describe the qualifications of the person or persons who prepared the financial statements:⁶ Mr. Lee is an accountant with 20 years of experience.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Terence Ho certify that:

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

12/29/2025 [Date]

/s/ Terence Ho [CEO's Signature]

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

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.

Principal Financial Officer:

I, Terence Ho certify that:

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

12/29/2025 [Date]

/s/ Terence Ho [CFO's Signature]

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

**SKYWEALTH GROUP INC
FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
September 30, 2025
(UNAUDITED)**

Skywealth Group Inc

BALANCE SHEETS

Unaudited

	<u>September 30,</u> <u>2025</u>	<u>September 30,</u> <u>2024</u>
Assets		
Current Assets		
Cash	\$ -	\$ -
Prepaid expenses	630	3,150
Total Current Assets	<u>630</u>	<u>3,150</u>
Total Assets	<u><u>630</u></u>	<u><u>3,150</u></u>
Liabilities and Stockholders' Deficit		
Current Liabilities		
Accounts payable and accrued expenses	18,720	10,720
Loan payable – related party	78,605	77,105
Total Current Liabilities	<u>97,325</u>	<u>87,825</u>
Total Liabilities	<u>97,325</u>	<u>87,825</u>
Commitment & contingencies	-	-
Stockholders' Deficit		
Series A Preferred Stock, \$0.001 par value; 10,000,000 shares authorized, 400,000 and 400,000 shares issued and outstanding, respectively	10,000	10,000
Common Stock, \$0.248 par value; 300,000,000 shares authorized, 225,000 and 225,000 shares issued and outstanding, respectively	55,838	55,838
Additional paid-in capital	1,814,458	1,814,458
Accumulated loss	(1,976,991)	(1,964,971)
Total Stockholders' Deficit	<u>(96,965)</u>	<u>(84,675)</u>
Total Liabilities and Stockholders' Deficit	<u><u>\$ 630</u></u>	<u><u>\$ 3,150</u></u>

See accompanying notes to unaudited financial statements

Skywealth Group Inc
STATEMENTS OF OPERATIONS
Unaudited

	For the Years Ended	
	September 30,	September 30,
	2025	2024
Revenues	\$ -	\$ -
Operating expenses		
Audit and accounting fees	10,520	7,289
Registration expense	1,500	4,500
Other general & administrative expense	-	-
Total operating expenses	<u>12,020</u>	<u>11,789</u>
Loss from operations	<u>12,020</u>	<u>11,789</u>
Net loss before income tax	<u>(12,020)</u>	<u>(11,789)</u>
Income tax expense	-	-
Net loss	<u>(12,020)</u>	<u>(11,789)</u>
Earnings (Loss) per Share - Basic and Diluted	\$ <u>(0.053)</u>	\$ <u>(0.052)</u>
Weighted Average Shares Outstanding - Basic and Diluted	<u>225,000</u>	<u>225,000</u>

See accompanying notes to unaudited financial statements

Skywealth Group Inc
STATEMENTS OF STOCKHOLDERS' DEFICIT
For the Years Ended September 30, 2025 and 2024
Unaudited

	Series A Preferred Stock		Common Stock			Additional paid-in capital	Accumulated loss	Total Stockholders' Deficit
	Shares	Par Value, \$0.001	Shares	Par Value, \$0.248				
Balance, September 30, 2023	10,000,000	\$ 10,000	225,000	\$ 55,838	\$ 1,814,458	\$ (1,953,183)	\$ (72,886)	
Net loss						(11,789)	(11,789)	
Balance, September 30, 2024	10,000,000	\$ 10,000	225,000	\$ 55,838	\$ 1,814,458	\$ (1,964,971)	\$ (84,675)	
Balance, September 30, 2024	10,000,000	\$ 10,000	225,000	\$ 55,838	\$ 1,814,458	\$ (1,964,971)	\$ (84,675)	
Net loss						(12,020)	(12,020)	
Balance, September 30, 2025	10,000,000	\$ 10,000	225,000	\$ 55,838	\$ 1,814,458	\$ (1,976,991)	\$ (96,695)	

See accompanying notes to unaudited financial statements

Skywealth Group Inc
STATEMENTS OF CASH FLOWS
Unaudited

	For the Nine Months Ended	
	September 30, 2025	September 30, 2024
Cash Flows from Operating Activities		
Net loss	\$ (12,020)	\$ (11,789)
Adjustment to reconcile Net loss from operations:		
Depreciation & Amortization expense	-	-
<i>Changes in operating assets and liabilities</i>		
Prepaid expenses	-	(151)
Accounts payable and accrued expenses	10,520	750
Due to related parties	1,500	11,190
Net Cash (Used in) Provided by Operating Activities	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash	-	-
Cash at Beginning of Period	-	-
Cash at End of Period	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
Supplemental Cash Flow Information:		
Income Taxes Paid	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
Interest Paid	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

See accompanying notes to unaudited financial statements

SKYWEALTH GROUP INC
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

Note 1 – Organization and basis of accounting

The Company was incorporated in the State of Florida on April 07, 1980, under the name “Mr. Roller Boogie’s Inc.” On May 17, 1999, the name was changed to “KeyClub.net.” On October 10, 2000, the name was changed back to Tie Technologies, Inc. On February 12, 2001, the name was changed to Global Wide Web, Inc. On February 20, 2002 the name was changed from Global Wide Web, Inc back to Tie Technologies, Inc. On August 12, 2011, the name was changed from Tie Technologies Inc. to Smart Environmental Systems, Inc. On September 29, 2011 the name was changed back to Tie Technologies, Inc. On August 12, 2013, the name was again changed to Humanatare Distribution Corp.

On June 18, 2019, the second judicial District Court of Leon County Florida approved a special shareholder meeting whereby the Company elected David Lazar of Custodian Ventures, LLC as director and custodian, with proper notice having been given to the shareholders, officers and directors of Humanatare Distribution Corp, Inc. There was no opposition.

On August 02, 2019, the name was changed back to Tie Technologies, Inc. The name of the company was changed to better reflect the direction and business of our company.

On December 10, 2020, Advanced Capital Investment Group entered into a stock purchase agreement whereby they purchased 100% of the 10,000,000 shares of Series A preferred stock from David Lazar in exchange for \$150,000 in cash. As a result of the sale, and David Lazar’s resignation as acting Custodian, sole officer and director of the Company, there was a change of control of the Company. There is no family relationship or other relationship between the Seller and the Purchaser.

On February 05, 2021, the Company approved and effectuated a 1-for-250 reverse stock splits of its common stock.

On December 20, 2022, pursuant to a Share Sale and Purchase Agreement, Uonlive Corporation (the “Company”) acquired 100% of the issued and outstanding capital stock of Charming Limited, a company incorporated under the laws of British Virgin Islands for consideration totaling \$5,000.

The Company is a development stage enterprise devoting substantial efforts to establishing a new business, financial planning, raising capital, and research into products which may become part of the Company’s product portfolio. The Company has not realized significant sales through since inception. A development stage company is defined as one in which all efforts are devoted substantially to establishing a new business and, even if planned principal operations have commenced, revenues are insignificant.

Note 2 – Summary of significant accounting policies

Basis of Presentation

The accompanying financial statements are prepared on the basis of accounting principles generally accepted in the United States of America (“GAAP”).

Estimates

The financial statements are prepared on the basis of accounting principles generally accepted in the United States of America. 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 as of September 30, 2025 and September 30, 2024, and cumulative from inception. Actual results could differ from those estimates made by management.

Cash and Cash Equivalents

For purposes of reporting within the statements of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Employee Stock-Based Compensation

The Company accounts for stock-based compensation in accordance with ASC 718 Compensation - Stock Compensation ("ASC 718"). ASC 718 addresses all forms of share-based payment ("SBP") awards including shares issued under employee stock purchase plans and stock incentive shares. Under ASC 718 awards result in a cost that is measured at fair value on the awards' grant date, based on the estimated number of awards that are expected to vest and will result in a charge to operations.

Recent Accounting Pronouncements

Accounting Standards Update ("ASU") 2025-06, Intangibles — Goodwill and Other — Internal-Use Software (Subtopic 350-40): Targeted Improvements to the Accounting for Internal-Use Software modernizes the accounting for internal-use software by removing the requirement to identify discrete project development stages (such as the preliminary and application-development stages) and instead focuses on whether (1) management has authorized and committed to funding the project, (2) it is probable the project will be completed and the software will be used to perform its intended function, and (3) the entity has considered whether significant uncertainty exists in the development activities. The amendments are effective for fiscal years beginning after December 15, 2027, and for interim periods within those fiscal years. Early adoption is permitted. Entities may apply the amendments prospectively, retrospectively, or using a modified-prospective approach. The Company is currently evaluating the impact of ASU 2025-06 on its consolidated financial statements and related disclosures. The adoption is expected to primarily affect the timing of capitalizing certain software-development costs and may result in modifications to internal controls over capitalization judgments and related disclosures.

ASU 2025-05, Financial Instruments — Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets introduces a practical expedient for measuring expected credit losses on current accounts receivable and current contract assets arising from contracts with customers under Topic 606. Under the expedient, entities may assume that conditions existing at the balance sheet date will remain unchanged over the asset's remaining life when estimating expected credit losses. In addition, entities other than public business entities may elect, as an accounting policy, to consider subsequent cash collections that occur after the balance sheet date but before issuance of the financial statements when estimating expected credit losses. The amendments are effective for fiscal years beginning after December 15, 2025, and for interim periods within those fiscal years. Early adoption is permitted, and the guidance is to be applied prospectively. The Company is currently evaluating the impact of ASU 2025-05 and does not expect the adoption to have a material impact on its consolidated financial statements. The Company expects to apply the practical expedient for qualifying current receivables and contract assets upon adoption.

ASU 2025-04, Compensation—Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Customer Share-Based Payment Awards, clarifies how entities account for share-based consideration payable to a customer. The ASU requires customer awards with vesting conditions tied to purchases to be treated as performance conditions, eliminates the forfeiture policy election, and states that the variable consideration constraint under ASC 606 does not apply to these awards. The standard is effective for annual periods beginning after December 15, 2026, with early adoption permitted. The Company is currently evaluating the impact of this guidance on its financial statements.

ASU 2025-03, Business Combinations (Topic 805) and Consolidation (Topic 810): Accounting Acquirer in a Business Combination Involving a Variable Interest Entity, clarifies that when a business that is a VIE is acquired primarily with equity interests, the determination of the accounting acquirer should follow ASC 805 rather than defaulting to the primary beneficiary under ASC 810. The standard is effective for fiscal years beginning after December 15, 2026, including interim periods within those fiscal years. Early adoption is permitted. The Company does not expect a material impact upon adoption.

ASU 2025-02, Liabilities (Topic 405): Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 122, removes the guidance previously provided under SAB 121 and codified in ASC 405-S99. The amendment reflects the SEC's rescission of SAB 121 and clarifies that custodians of crypto-assets should assess loss contingencies under ASC 450-20. This update is effective

retrospectively for public business entities for annual periods beginning after December 15, 2024. The Company does not expect the adoption of this standard to have a material impact on its financial statements.

ASU 2025-01, Presentation of Financial Statements (Topic 220): Clarifying the Effective Date of Disaggregation of Income Statement Expenses, confirms the effective date of ASU 2024-03 for public business entities. The guidance requires disaggregated expense information in the income statement and is effective for annual periods beginning after December 15, 2026, and interim periods within fiscal years beginning after that date. Early adoption is permitted. The Company is currently evaluating the impact of this standard.

ASU 2024-03, “Debt—Debt with Conversion and Other Options (Subtopic 470-20): Induced Conversions of Convertible Debt Instruments”. The amendments in this ASU are effective for fiscal years beginning after December 15, 2025, and interim reporting periods within those annual reporting periods. Early adoption is permitted as of the beginning of a reporting period if the entity has also adopted ASU 2020-06 for that period. The Company is evaluating the impact of the standard on its consolidated financial statements and disclosures.

ASU 2024-03, Disaggregation of Income Statement Expenses. The guidance primarily will require enhanced disclosures about certain types of expenses. The amendments in ASU 2024-03 are effective for fiscal years beginning after December 15, 2026, and interim periods within fiscal years beginning after December 15, 2027 and may be applied either on a prospective or retrospective basis. The Company is evaluating the impact of the standard on its consolidated financial statements and disclosures.

Management does not believe that other recently issued but not yet adopted accounting pronouncements will have a material impact on the Company’s financial position, results of operations, or cash flows.

Note 3- Going Concern

The accompanying financial statements have been prepared assuming the continuation of the Company as a going concern. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and is dependent on debt and equity financing to fund its operations. Management of the Company is making efforts to raise additional funding until a registration statement relating to an equity funding facility is in effect. While management of the Company believes that it will be successful in its capital formation and planned operating activities, there can be no assurance that the Company will be able to raise additional equity capital or be successful in the development and commercialization of the products it develops or initiates collaboration agreements thereon. The accompanying financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 4 – Discontinued Operations

The Company has fully impaired all assets since the shutdown of its operations in 2008 and has recorded the effects of this impairment as part of its discontinued operations. With the absence of a substantial amount of the old records and the passage of the statute of limitations the company has recorded a discontinued operations expense in 2010 the most current year since operations shutdown.

Note 5 – Related party transactions

On June 18, 2019, the second judicial District Court of Leon County Florida approved a special shareholder meeting whereby the Company elected David Lazar of Custodian Ventures, LLC as director and Chief Executive Officer, with proper notice having been given to the shareholders, officers and directors of Humanatere Distribution Corp, Inc. There was no opposition.

On December 10, 2020, Advanced Capital Investment Group entered into a stock purchase agreement whereby they purchased 100% of the 10,000,000 shares of Series A preferred stock from David Lazar in exchange for \$150,000 in cash. As a result of the sale, and David Lazar’s resignation as acting Custodian, sole officer and director of the Company, there was a change of control of the Company. There is no family relationship or other relationship between the Seller and the Purchaser.

During the six months ended, September 30, 2025, Advanced Capital Investment Group advanced a total of \$1,500 for payment of accounting fees. As of September 30, 2025 and September 30, 2024, the Company had a loan payable of \$78,605 and \$77,105 to Advanced Capital Investment Group, respectively. This loan is unsecured, non-interest bearing, and has no specific terms for repayment.

Note 6 – Common Stock

On February 05, 2021, the Company approved and effectuated a 1-for-250 reverse stock splits of its common stock.

As of September 30, 2025 and September 30, 2024, there were 225,000 shares of common stock issued and outstanding.

Note 7 – Preferred Stock

On February 18, 2020 the Company designated 10,000,000 shares of Series A Preferred Stock, out of the 10,000,000 shares that were already authorized.

Each share of Series A Preferred Stock shall have a par value of \$0.001 per share. The Series A Preferred Stock shall vote on any matter that may from time to time be submitted to the Company's shareholders for a vote, on a 25 for one basis. If the Company effects a stock split which either increases or decreases the number of shares of Common Stock outstanding and entitled to vote, the voting rights of the Series A shall not be subject to adjustment unless specifically authorized.

Each share of Series A Preferred Stock shall be convertible into 100 shares of Common Stock ("Conversion Ratio"), at the option of a Holder, at any time and from time to time, from and after the issuance of the Series A Preferred Stock.

Subject to the rights of any existing series of Preferred Stock or to the rights of any series of Preferred Stock which may from time to time hereafter come into existence, the holders of shares of Series A Preferred Stock shall be entitled to receive dividends, out of any assets legally available therefor, upon any payment of any dividend (payable other than in Common Stock or other securities and rights convertible into or entitling the holder thereof to receive, directly or indirectly, additional shares of Common Stock of the Corporation) on the Common Stock of the Corporation, as and if declared by the Board of Directors, as if the Series A Preferred Stock had been converted into Common Stock.

In the event of any liquidation, dissolution or winding up of the Corporation, either voluntary or involuntary, subject to the rights of any existing series of Preferred Stock or to the rights of any series of Preferred Stock which may from time to time hereafter come into existence, the holders of the Series A Preferred Stock shall be entitled to receive, prior and in preference to any distribution of any of the assets of the Corporation to the holders of Common Stock by reason of their ownership thereof, an amount per share equal to the price per share actually paid to the Corporation upon the initial issuance of the Series A Preferred Stock (each, the "the Original Issue Price") for each share of Series A Preferred Stock then held by them, plus declared but unpaid dividends. Unless the Corporation can establish a different Original Issue Price in connection with a particular sale of Series A Preferred Stock, the Original issue price shall be \$0.001 per share for the Series A Preferred Stock. If, upon the occurrence of any liquidation, dissolution or winding up of the Corporation, the assets and funds thus distributed among the holders of the Series A Preferred Stock shall be insufficient to permit the payment to such holders of the full aforesaid preferential amounts, then, subject to the rights of any existing series of Preferred Stock or to the rights of any series of Preferred Stock which may from time to time hereafter come into existence, the entire assets and funds of the corporation legally available for distribution shall be distributed ratably among the holders of each series of Preferred Stock in proportion to the preferential amount each such holder is otherwise entitled to receive.

The Series A Preferred Stock shares are nonredeemable other than upon the mutual agreement of the Company and the holder of shares to be redeemed, and even in such case only to the extent permitted by this Certificate of Designation, the Corporation's Articles of Incorporation and applicable law.

Series A Preferred Stock shall be convertible, at the option of the holder thereof, at any time after the date of issuance of such share, at the office of the Corporation or any transfer agent for such stock, into such number of fully paid and nonassessable

shares of Common Stock as is determined by dividing the Original Issue Price of the Series A Preferred Stock by the Series A Conversion Price applicable to such share, determined as hereafter provided, in effect on the date the certificate is surrendered for conversion.

Each share of Series A Preferred Stock shall automatically be converted into shares of Common Stock at the applicable Series A Conversion Price in effect for such share immediately upon the earlier of (i) except as provided below in Section 4(c), the Corporation's sale of its Common Stock in a public offering pursuant to a registration statement under the Securities Act of 1933, as amended; (ii) a liquidation, dissolution or winding up of the Corporation as defined in section 2(c) above but subject to any liquidation preference required by section 2(a) above; or (iii) the date specified by written consent or agreement of the holders of a majority of the then outstanding shares of Series C Preferred Stock.

On March 22, 2020, the Company issued 10,000,000 shares of the Series A preferred stock to David Lazar, Chief Executive Officer for \$10,000.

On December 10, 2020, Advanced Capital Investment Group entered into a stock purchase agreement whereby they purchased 100% of the 10,000,000 shares of Series A preferred stock from David Lazar in exchange for \$150,000 in cash. As a result of the sale, and David Lazar's resignation as acting Custodian, sole officer and director of the Company, there was a change of control of the Company. There is no family relationship or other relationship between the Seller and the Purchaser.

As of September 30, 2025 and September 30, 2024, there were 10,000,000 shares of series A preferred stock issued and outstanding.

Note 8 – Subsequent events

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were available to be issued and has determined that it does not have any material subsequent events to disclose in these financial statements.