

China Dongsheng International, Inc.

Amendment to [Quarterly Report](#) for 12/31/2025 originally published through the OTC Disclosure & News Service on 02/14/2026

Explanatory Note:
Amendment END 12/31/2025

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

CHINA DONGSHENG INTERNATIONAL

1011 Hinterland Crt, Unit 217
Oshawa, ONT L1K2M6, Canada
416.428093
meihuaxu2000@gmail.com

Amended Quarterly Report

For the period ending December 31, 2025
(the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

424,189,319 as of **December 31, 2025**

257,463,772 as of **December 31, 2024**

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control of the company has occurred during this reporting period: Yes: No:

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

China Dongsheng International, Inc.
Formerly=PaperClip Software, Inc. until 3-07
Formerly=PaperClip Imaging Software, Inc. until 9-03

The issuer was incorporated in the State of Delaware on March 11, 1992, as PaperClip Imaging Software, Inc.

The issuer changed its name PaperClip Software, Inc in September 2003.

In March 2007, the name was changed to China Dongsheng International, Inc.

Current State and Date of Incorporation or Registration: Nevada – March 11, 1992 Standing in this jurisdiction: Active

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

**1011 Hinterland Crt, Unit 217
Oshawa, ONT L1K2M6, Canada
416.428093**

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: Olde Monmouth Stock Transfer

Phone: 732 872-2727

Email: matt@oldemonmouth.com

Address: 200 Memorial Parkway
Atlantic Highlands, NJ 07716

Publicly Quoted or Traded Securities:

Trading symbol: CD
Exact title and class of securities outstanding: Common
CUSIP: 16939t108
Par or stated value: \$.001
Total shares authorized: 500,000,000 as of: December 31, 2025
Total shares outstanding: 214,189,319 as of: December 31, 2025,
Total number of shareholders of record: 86 as of date: December 31, 2025,

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

Trading symbol: N/A
Exact title and class of securities outstanding: Series A Preferred Stock
CUSIP: N/A
Par or stated value: \$.001
Total shares authorized: 10,000,000 as of date: December 31, 2025
Total shares outstanding: 10,000,000 as of date: December 31, 2025
Total number of shareholders of record : 1 as of date: December 31, 2025

Security Description:

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

Common equity has one voting right for each common stock owned.

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

The Series A Preferred has 60% voting rights over all classes of stock and is not convertible into common shares

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

N/A

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

N/A

3) Issuance History

A. Changes to the Number of Outstanding Shares

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

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

SEE NEXT PAGE

Shares Outstanding <u>Opening Balance:</u> Date: September 30, 2023 Common: 231,463,772 Preferred: 10,000,000			*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	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	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
1/9/2024	Issuance	8,000,000	Common	0.0005	No	Henning Mager	Debt Conversion	Unrestricted	4(a)(1)
1/17/2024	Issuance	9,000,000	Common	0.0005	No	EROP Enterprises - Vince Sbarra	Debt Conversion	Unrestricted	4(a)(1)
1/22/2024	Issuance	3,000,000	Common	0.0005	No	David Reeki	Services	Resticted	4(a)(1)
4/12/2024	Issuance	9,000,000	Common	0.0005	No	EROP Enterprises - Vince Sbarra	Debt Conversion	Unrestricted	4(a)(1)
4/12/2024	Cancellation	(8,000,000)	Common	0.0005		Jay Sangha			
4/13/2024	Issuance	8,000,000	Common	0.0005	No	Jay Sangha	Services	Resticted	4(a)(1)
6/30/2024	Cancellation	(8,000,000)	Common	0.0005		Jay Sangha			
6/30/2025	Issuance	5,750,000	Common	0.0005	No	Jay Sangha	Services	Resticted	4(a)(1)
6/30/2025	Cancellations	(77,024,453)	Common			Unidentified			
7/1/2025	Issuance	3,000,000	Common	0.0005	No	Jay Sangha	Services	Resticted	4(a)(1)
9/5/2025	Issuance	10,000,000	Common	0.0005	No	Donald Keer	Services	Resticted	4(a)(1)
9/5/2025	Issuance	10,000,000	Common	0.0005	No	Meihua Xu	Services	Resticted	4(a)(1)
9/5/2025	Issuance	10,000,000	Common	0.0005	No	Dehua Yin	Services	Resticted	4(a)(1)
10/1/2025	Issuance	10,000,000	Common	0.0005	No	Chongyi Yang	Services	Resticted	4(a)(1)
10/1/2025	Issuance	10,000,000	Common	0.0005	No	Dongmei Zhou	Services	Resticted	4(a)(1)
10/14/2025	Issuance	160,000,000	Common	0.0005	No	Hairong Lu	Services	Resticted	4(a)(1)
10/14/2025	Issuance	30,000,000	Common	0.0005	No	Chongyi Yang	Services	Resticted	4(a)(1)
Shares Outstanding on Date of This Report: Ending Balance: December 31, 2025 Common: 424,189,319 Preferred: 10,000,000									

B. Convertible Debt

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 (\$)	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	EROP Enterprises, LLC Vince	Reason for Issuance (e.g., Loan, Services, etc.)
		(include accrued interest)					Sbarra	
4/18/2022	5,000	6,503	4/8/2024	\$0.04 per share	None	162,583	EROP Enterprises, LLC Vince Sbsffz	Loan
6/30/2022	5,000	6,422	12/31/2023	\$0.04 per share	None	160,556	EROP Enterprises, LLC Vince Sbsffz	Loan
8/5/2022	10,000	12,764	12/31/2025	\$0.03 per share	None	425,481	EROP Enterprises, LLC Vince Sbsffz	Loan
1/27/2023	15,000	18,563	1/27/2024	\$0.04 per share	None	464,083	EROP Enterprises, LLC Vince Sbsffz	Loan
2/13/2023	20,000	24,676	2/13/2024	\$0.04 per share	None	616,889	EROP Enterprises, LLC Vince Sbsffz	Loan
3/21/2023	50,000	61,289	3/20/2024	\$0.08 per share	None	766,111	EROP Enterprises, LLC Vince Sbsffz	Loan
3/30/2023	50,000	61,189	3/29/2024	\$0.08 per share	None	764,861	EROP Enterprises, LLC Vince Sbsffz	Loan
4/14/2023	20,000	22,756	4/13/2024	\$0.08 per share	None	284,444	EROP Enterprises, LLC Vince Sbsffz	Loan
5/11/2023	40,000	45,361	5/10/2024	\$0.10 per share	None	453,611	EROP Enterprises, LLC Vince Sbsffz	Loan
5/18/2023	10,000	11,331	5/17/2024	\$0.10 per share	None	113,306	EROP Enterprises, LLC Vince Sbsffz	Loan
6/14/2023	25,000	28,233	6/13/2024	\$0.10 per share	None	282,326	EROP Enterprises, LLC Vince Sbsffz	Loan
6/29/2023	20,000	22,544	6/28/2024	\$0.03 per share	None	751,481	EROP Enterprises, LLC Vince Sbsffz	Loan
7/20/2023	10,000	11,243	7/19/2024	\$0.03 per share	None	374,769	EROP Enterprises, LLC Vince Sbsffz	Loan
8/15/2023	15,000	16,810	8/14/2024	\$0.04 per share	None	420,260	EROP Enterprises, LLC Vince Sbsffz	Loan
9/12/2023	15,000	16,752	9/11/2024	\$0.035 per share	None	478,631	EROP Enterprises, LLC Vince Sbsffz	Loan
2/5/2024	15,000	16,448	2/4/2025	\$0.02 per share	None	822,396	EROP Enterprises, LLC Vince Sbsffz	Loan
Total Outstanding Balance:		382,884	Total Shares:			7,341,790		
	325,000							

3) Issuer's Business, Products and Services

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

China Dongsheng International Inc, through its subsidiary Kilimanjaro Lithium Ltd. is a mineral exploration company.

LITHIUM PROJECT (TANZANIA).

Hold two prospecting licenses ("PLs") which grant the rights to conduct exploration activities on Titan 1 and Titan 2 located in Tanzania (collectively hereinafter the "Titan Projects").

LITHIUM CLAYSTONE PROJECT (NEVADA)

CDSG will have the right to earn up to a Sixty Percent (60%) interest in the West End Lithium Project near Tonopah Nevada. The West End Lithium Project is located directly adjacent to the Tonopah Lithium

OIL FIELD DEVELOPMENT

On March 10, 2022, CDSG entered into a Private Placement agreement with Stallion Energy Group, Inc. ("Stallion") of Houston Texas, for a Working Interest to develop oil production in Frio County, southwest Texas.

GOLD RECOVERY CO-PRODUCTION AGREEMENT

On April 22, 2024, the Company has entered into a co-production agreement with a company based in Tanzania to recover gold from the processed tailings within the heart of the gold region of Tanzania. The Company is presently planning a 200 ton per day Carbon in Pulp ("CIP") processing plant that will serve to initially process 20,000 - 30,000 tons of tailings annually. CDSG has begun sourcing out prefabricated CIP plants that are available. Typically, CIP plant costs include all materials, shipping and construction. Operating costs per ounce for the CIP plant is anticipated to be extremely low, between \$400 - \$500 per ounce, which will allow the company to achieve robust profits per ounce. The processing project is located in the northwest of Tanzania within a world class region containing many large gold deposits including the Geita mine, operated by AngloGold Ashanti, a deposit which has been in operation for over 50 years and still contains 9.9 Moz of gold resources and the Bulyanhulu mine containing gold, silver and copper operated by Barrick Gold. generate over \$5 million in positive cash flow which could run for 7 to 10 years.

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

China Dongsheng International Inc, through its subsidiary Kilimanjaro Lithium Ltd., is a mineral explorer and developer with operations in Nevada, USA and The United Republic of Tanzania.

C. Describe the issuers' principal products or services.

The Company is active in mining operations for Lithium, Oil and Gold.

4) Issuer's Facilities

The Company utilizes office space from its CEO, CFO and Chairman at approximately \$1750 per month to the Company. Our corporate offices are located at 4005 West Reno Ave, Ste F, Las Vegas, NV 89118. The Texas location is used free of charge by the company's CFO.

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

Individual Name (First, Last) or Entity Name <small>(include names of control person(s) if a corporate entity)</small>	Position/Company Affiliation <small>(ex: CEO, 5% Control person)</small>	City and State <small>(Include Country if outside U.S.)</small>	Number of Shares Owned <small>(List common, preferred.)</small>	Class of Shares Owned	Percentage of Class of (undiluted)
Meihua Xu	Co-CEO	Ontario, Canada	20,000,000	Common	5%
Hairong Lu	Officer, Executive Director	Ontario, Canada	160,000,000	Common	38%
Chongyi Yang	Co-CEO	Ontario, Canada	40,000,000	Common	9%
Hairong Lu	Officer, Executive Director	Ontario, Canada	8,000,000	Preferred	80%
Chongyi Yang	Co-CEO	Ontario, Canada	2,000,000	Preferred	20%

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

Securities Counsel

Firm: Donald R. Kerr
Address 1: 3663 Greenwood Circle
Address 2: Chalfont Pennsylvania 18914
Phone: (215) 962-9378

Accountant or Auditor

Name: GK Reincke
Firm: Torreon Financial Services Inc
Address 1: 1390 W Hartley Dr
Address 2: Sahuarita, AZ 85629
Phone: (727) 470-8684
Email: factsco@gmail.com

Other Service Providers

None

9) Disclosure & Financial Information

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

Name: GK Reincke
Title: Consultant
Relationship to Issuer: Consultant

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

- IFRS
 U.S. GAAP

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

Name: GK Reincke
Title: Consultant
Relationship to Issuer: Consultant

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

Entrepreneur with professional staff experienced in OTC/SEC reporting

The following financial statements are presented as part of this submission

- a. Balance Sheet; As of December 31, 2025, and September 30, 2025
- b. Statement of Income; for the Three Months ended December 31, 2025 and 2024
- c. Statement of Cash Flows: for Three Months ended December 31, 2025 and 2024
- d. Statement of Changes in Shareholders' Equity for the period September 30, 2023, through December 31, 2025
- e. Notes to the Financial Statements

10) Issuer Certification

OTC Markets Group Inc.

Disclosure Guidelines for the Pink Market (v6.0 January 31, 2025)

Principal Executive Officer:

:

I, Meihua Xu certify that:

1. I have reviewed this Quarterly Disclosure Statement for CHINA DONGSHENG INTERNATIONAL, INC.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of 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.

February 19, 2026

/s/ Meihua Xu
Meihua Xu, Co-CEO

Principal Financial Officer:

I, Chongyi Yang certify that:

1. I have reviewed this Quarterly Disclosure Statement for CHINA DONGSHENG INTERNATIONAL, INC.
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of 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.

February 19, 2026

/s/ Chongyi Yang
Chongyi Yang, Co-CEO, Treasurer

CHINA DONGSHENG INTERNATIONAL
BALANCE SHEETS
(Unaudited)

	December 31, 2025 <u>(Unaudited)</u>	September 30, 2025 <u>(Unaudited)</u>
ASSETS		
Current assets		
Cash and Cash Equivalents	\$ 0	\$ 0
Accounts Receivables	0	0
Investments	<u>0</u>	<u>0</u>
Total current assets	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable	\$ 0	\$ 0
Due to Related Parties	16,000	10,000
Accrued interest	57,884	52,543
Convertible Notes	<u>- 325,000</u>	<u>325,000</u>
Total current liabilities	398,884	387,543
Notes payable to shareholder	<u>0</u>	<u>0</u>
Total Liabilities	<u>398,884</u>	<u>387,543</u>
Stockholders' equity (deficit)		
Preferred Stock - 10,000,000 share authorized:		
Par Value of \$.001 per share; 10,000,000 share issued and outstanding as of December 31, 2025 and September 30, 2025, respectively		
	10,000	10,000
Common stock, \$0.001 par value; , 699,000,000 shares authorized, 424,189,319 and 214,189,319 shares issued and outstanding at December 31, 2025 and September 30, 2025, respectively		
	424,189	214,189
Additional paid-in capital	1,127,820	1,127,820
Accumulated deficit	<u>(1,960,893)</u>	<u>(1,739,552)</u>
Total stockholders' (deficit)	<u>(398,884)</u>	<u>(387,543)</u>
Total Liabilities and Stockholders' Equity	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying Notes to the Financial Statements are an integral part of these financial statements

CHINA DONGSHENG INTERNATIONAL
STATEMENTS OF INCOME
(Unaudited)

	For the Three Months Ended	
	December 31	
	2025	2024
Revenue	\$ 0	\$ 0
Cost of Goods Sold	0	0
Total Gross Profit	0	0
General & Administrative	216,000	140,150
Net Operating Income	(216,000)	(140,150)
Other Income (Expense)		
Other income	0	(90,404)
Interest expense	(5,341)	0
Total Other Income (Expense)	(5,341)	(90,404)
NET INCOME	\$ (221,341)	\$ (230,554)

The accompanying Notes to the Financial Statements are an integral part of these financial statements

CHINA DONGSHENG INTERNQATIONAL
STATEMENT OF CASH FLOWS
(Unaudited)

	For the Yearss Ended	
	September 30,	
	2025	2024
Cash flows from operations		
Net Income(loss)	\$ (221,341)	\$ (230,554)
Stock issued for services	210,000	0
Adjustments to reconcile net incom to cash		
(Inrease) Decrease in debt settlement	0	230,554
Accounts Payable	0	0
Notes Payable	0	0
Related party payable	6,000	0
Accrued interest expense	5,341	0
Net cash provided by(used) operating activities	0	0
Cash flows from investing activities		
Investment activity	0	0
Net cash provided (used) by investing activities	0	0
Cash flows from financing activities		
Common stock issued		0
financing activities	0	0
Net Increase (Decrease) in cash	0	0
Cash, Beginning of Period	0	0
Cash, End of Period	\$ 0	\$ 0

The accompanying Notes to the Financial Statements are an integral part of these financial statements

CHINA DONGSHENG INTERNATIONAL
STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY

	Common Stock		Preferred Stock		Additional Paid in Capital	Accumulated Deficit	Total Stockholder's Equity
	Shares	Par Value	Shares	Par Value			
Balance - September 30, 2023	231,463,772	\$ 231,464	10,000,000	\$ 10,000	\$ 1,084,546	\$ (1,822,841)	\$ (496,830)
Prior period adjustment						(15,665)	(15,665)
Shares issued	26,000,000	26,000					26,000
Net Profit or Loss						(48,329)	(48,329)
Balance - September 30, 2024	<u>257,463,772</u>	<u>\$ 257,464</u>	<u>10,000,000</u>	<u>\$ 10,000</u>	<u>\$ 1,084,546</u>	<u>\$ (1,886,835)</u>	<u>\$ (534,824)</u>
Correction of Convertible Notes						436,685	436,685
Common Stock issued	38,750,000	38,750			(38,750)		0
Common stock cancelled	(82,024,453)	(82,024)			82,024		(0)
Net Profit or Loss						(289,403)	(289,403)
Balance - September 30, 2025	<u>214,189,319</u>	<u>\$ 214,190</u>	<u>10,000,000</u>	<u>\$ 10,000</u>	<u>\$ 1,127,820</u>	<u>\$ (1,739,553)</u>	<u>\$ (387,542)</u>
Common Stock issued	210,000,000	210,000			0		210,000
Net Profit or Loss						(221,341)	(221,341)
Balance -December 31, 2025	<u>424,189,319</u>	<u>\$ 424,190</u>	<u>10,000,000</u>	<u>\$ 10,000</u>	<u>\$ 1,127,820</u>	<u>\$ (1,960,894)</u>	<u>\$ (398,883)</u>

The accompanying Notes to the Financial Statements are an integral part of these financial statements

CHINA DONGSHENG INTERNATIONAL, INC.
Notes to the Financial Statements
as of December 31, 2025

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

CHINA DONGSHENG INTERNATIONAL, INC (the “Company”) through its wholly owned subsidiary Titan Lithium Inc., is a mineral explorer and developer with operations in Nevada, USA and The United Republic of Tanzania. The fiscal year end is September 30 and is listed on the OTC Pink Markets under the trading symbol CSGL.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”). In preparing this report the numbers and balances reflected in this report were supplied by the Company, though the underlying data was not presented for review.

Use of Estimates

The preparation of these 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 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.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Company considers highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable and Allowance for Doubtful Accounts

The Company monitors outstanding receivables based on factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts is estimated based on an assessment of the Company's ability to collect on customer accounts receivable. There is judgment involved with estimating the allowance for doubtful accounts and if the financial condition of the Company's customers were to deteriorate, resulting in their inability to make the required payments, the Company may be required to record additional allowances or charges against revenues. The Company writes-off accounts receivable against the allowance when it determines a balance is uncollectible and no longer actively pursues its collection. As of June 30, 2024, and June 30, 2023, based upon the review of the outstanding accounts receivable, the Company has determined that an allowance for doubtful accounts is not material. The allowance for doubtful accounts is created by forming a credit balance which is deducted from the total receivables balance in the balance sheet. As such, no provision has been recorded for the periods covered by these financial statements.

Property and Equipment

Property and equipment are stated at cost and depreciated using the straight-line method over their estimated useful lives of 3 to 5 years. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings.

Fair Value Measurements and Fair Value of Financial Instruments

The Company adopted ASC Topic 820, Fair Value Measurements. ASC Topic 820 clarifies the definition of fair value, prescribes methods for measuring fair value, and establishes a fair value hierarchy to classify the inputs used in measuring fair value as follows:

Level 1: Inputs are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date.

Level 2: Inputs are unadjusted quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, inputs other than quoted prices that are observable, and inputs derived from or corroborated by observable market data.

Level 3: Inputs are unobservable inputs which reflect the reporting entity's own assumptions on what assumptions the market participants would use in pricing the asset or liability based on the best available information.

The estimated fair value of certain financial instruments, including all current liabilities are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

At December 31, 2025 and September 30, 2025, the carrying amounts of the Company's financial instruments, including cash, account payables, and accrued expenses, approximate their respective fair value due to the short-term nature of these instruments. The Company does not have any assets or liabilities required to be measured at fair value in accordance with FASB ASC Topic 820, Fair Value Measurement

Stock Based Compensation Expense

Share-based compensation issued to employees is measured at the grant date, based on the fair value of the award, and is recognized as an expense over the requisite service period. The Company measures the fair value of the share-based compensation issued to non-employees at the grant date using the stock price observed in the trading market (for stock transactions) or the fair value of the award (for non-stock transactions), which were considered to be more reliably determinable measures of fair value than the value of the services being rendered.

Revenue Recognition

Revenue includes product sales. The Company recognizes revenue from product sales in accordance with Topic 605 "Revenue Recognition in Financial Statements" which considers revenue realized or realizable and earned when all of the following criteria are met:

- (i) persuasive evidence of an arrangement exists,
- (ii) the services have been rendered and all required milestones achieved,
- (iii) the sales price is fixed or determinable, and
- (iv) Collectability is reasonably assured.

The Company recognizes revenue when it satisfies a performance obligation by transferring control over a product to a customer. Revenue is measured based on the consideration the Company receives in exchange for those products or services.

Income Taxes and Deferred Tax Assets

The Company accounts for income tax under the provisions of Statements of Financial Accounting Standards No. 109, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in

the consolidated financial statements. Deferred income taxes are provided using the liability method. Under the liability method, deferred income taxes are recognized for all significant temporary differences between the tax and financial statement bases of assets and liabilities. In addition, the Company is required to record all deferred tax assets, including future tax benefits of capital losses carried forward, and to record a "valuation allowance" for any deferred tax assets where it is more likely than not that the asset will not be realized.

Earnings per Share

The Company accounts for stock issued to services using the fair value method. Basic and diluted Net Loss per Common Share.

“ The Company computes per share amounts in accordance with FASB ASC Topic 260, Earnings per Share. ASC 260 requires presentation of basic and diluted EPS.

Basic EPS is computed by dividing the net income (loss) available to Common Shareholders by the weighted average number of common shares outstanding for the period. Diluted EPS is based on the weighted average number of shares of common stock and common stock equivalents outstanding during the period.

Recent Accounting Pronouncements

In March 2020, the FASB issued optional guidance to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting and subsequently issued clarifying amendments. The guidance provides optional expedients and exceptions for accounting for contracts, hedging relationships, and other transactions that reference the London Interbank Offered Rate (LIBOR) or another reference rate expected to be discontinued because of reference rate reform. The optional guidance is effective upon issuance and can be applied on a prospective basis at any time, between January 1, 2020 through December 31, 2022. The Company is currently evaluating the impact of adoption on its financial statements. The Company is progressing in its evaluation of LIBOR cessation exposures, including the review of debt-related contracts, leases, business development and licensing arrangements, royalty and other agreements. Based on its evaluation thus far, the Company does not anticipate a material impact to its financial statements as a result of reference rate reform.

In October 2021, the FASB issued amended guidance that requires acquiring entities to recognize and measure contract assets and liabilities in a business combination in accordance with existing revenue recognition guidance. The amended guidance is effective for interim and annual periods in 2025 and 2024 and is to be applied prospectively. Early

adoption is permitted on a retrospective basis to the beginning of the fiscal year of adoption. The adoption of this guidance will not have a material impact on the Company's financial statements for prior acquisitions; however, the impact in future periods will be dependent upon the contract assets and contract liabilities acquired in future business combinations.

In November 2021, the FASB issued new guidance to increase the transparency of transactions with a government that are accounted for by applying a grant or contribution accounting model by analogy. The guidance requires annual disclosures of such transactions to include the nature of the transactions and the significant terms and conditions, the accounting treatment and the impact to the company's financial statements. The guidance is effective for annual periods beginning in 2022 and is to be applied on either a prospective or retrospective basis. The Company is currently evaluating the impact of adoption on its financial statements.

Other accounting standards and amendments to existing accounting standards that have been issued and have future effective dates are not applicable or are not expected to have a significant impact on the Company's financial statements.

NOTE 3 - GOING CONCERN

The accompanying financial statements have been prepared assuming the company will continue as a going concern, the Company has incurred a net loss of \$289,403 for the year ended September 30, 2025, and an accumulated deficit of \$ 1,960,893 through December 31, 2025, The continuation of the Company as a going concern is dependent upon improving profitability and the continuing financial support from its stockholders. Management believes the existing shareholders or external financing will provide additional cash to meet the Company's obligations as they become due. These factors raise substantial doubt about the company's ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of the uncertainty.

NOTE 4- CONVERTIBLE NOTES

Between April 18, 2022, and February 5, 2024, the Company borrowed a total of \$325,000 from EROP Enterprises, Inc. There are a total of 16 remaining notes with interest rates of 10% (see detail in the Disclosure Statement) with conversion rates of \$ 0.03 to \$ 0.10 per share. All notes are currently in default. Accrued interest as of December 31, 2025, totaled \$ 57,884.

NOTE 5 - RELATED PARTY TRANSACTIONS

On December 16, 2024, the Company issued a 8% unsecured convertible Note to a related party in the amount of \$117,900 for accounts payable due the officer. Upon the transfer of control during the period ended September 30, 2025, this note was eliminated, and the shareholder returned all of his outstanding shares.

NOTE 6 – SUBSEQUENT EVENTS:

The Company has evaluated subsequent events to determine events occurring after December 31, 2025, through the date this report was issued and determined there are no events that would have a material impact on the Company's financial results or require disclosure.