

DRJ International Group Limited

Formerly known as

Rogue Station Companies, Inc.

220 W Yellowstone Hwy, Unit 2
Douglas, WY 82633

307-381-0237

www.drjgroups.com

info@drjgroups.com

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

258,092,665 as of December 31, 2025 (Current Reporting Period Date or More Recent Date)

15,558,555 as of December 31, 2024 (Most Recent Completed Fiscal Year End)

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁵ of the company has occurred during this reporting period:

Yes: No:

⁵ "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.

Rogue Station Companies, Inc. (RGST) changed its name to DRJ International Group Limited (“the Company”) effective August 13, 2024. Re-domiciled to Wyoming effective October 31, 2024.

NX Uranium Inc. changed its name to Rogue Station Companies, Inc. effective May 7, 2019.

NX Capital Co. changed its name to NX Uranium, Inc. effective September 29, 2014.

The Company was formed in Delaware on September 11, 2013, under the name NX Capital Co. (“NX Capital”), as a wholly owned subsidiary of NexHorizon Communications, Inc. (“NexHorizon”) for purposes of effecting a reorganization under Section 251(g) of the Delaware General Corporations Law. These provisions permit the formation of holding companies and permit forward triangular Parent-Sub mergers for such purposes. Effective July 30, 2013, the Company, NexHorizon and another newly formed, wholly owned subsidiary, Neh2013, Inc. (“Neh2013”), entered into a plan of merger and reorganization: NexHorizon was merged into Neh2013, and the shareholders of NexHorizon received shares of NX Capital on a one-for-one basis. Following the transaction, NX Capital was the survivor, and Neh2013 was its sole subsidiary (NexHorizon was dissolved by merger). Neh2013 was sold to a third-party, and NX Capital’s shares commenced trading OTC under the symbol NXCP.

On December 8, 2021, RGST finalized a Share Exchange Agreement whereby RGST issued 110,428,432 exchangeable shares for 100% of the common stock of Everdime Technology Inc.

On October 13, 2023, the Company purchased DRJ Limited, a Hong Kong company, with the issuance of 140 Series B Preferred shares. On the same date the Company formed DRJ Wyoming Limited and further restructured. DRJ Wyoming Limited held DRJ Limited as its intermediate holding company on October 17, 2023.

On January 2, 2024, the Company purchased through DRJ Wyoming Limited, Bizgear Corporate Consulting Limited, a Hong Kong company which provided corporate consultancy service, for US\$30,000 from a related party.

Current State and Date of Incorporation or Registration: Wyoming, October 31, 2024

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

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

From inception until October 31, 2024 the Company was active in Delaware. On October 31, 2024 the Company re-domiciled to Wyoming and is currently active there.

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

None.

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:

Rogue Station Companies, Inc. changed its name to DRJ International Group Limited (“the Company”) effective August 13, 2024. A 1:10 reverse stock split was concluded on August 13, 2024. Additionally, a conversion from a Convertible Note to Common Stock was finalized on January 8, 2025.

Address of the issuer's principal executive office:

220 W Yellowstone Hwy Unit 2, Douglas, WY 82633

Address of the issuer's principal place of business:

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

Unit 1517, 15/F, Tower 2, Kowloon Commerce Centre, 51 Kwai Cheong Road, Kwai Chung, New Territories, Hong Kong

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: Standard Registrar & Transfer Co, Inc.

Phone: 801-571-8844

Email: amy@standardregistrar.com

Address: 440 East 400 South, Suite 200, Salt Lake City, UT 84111

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>DRJG (changed from RGST in October 2024)</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>775367204</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>395,000,000</u>	<u>as of date: 12/31/25</u>
Total shares outstanding:	<u>258,092,665</u>	<u>as of date: 12/31/25</u>
Total number of shareholders of record:	<u>389</u>	<u>as of date: 12/31/25</u>

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

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

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

Exact title and class of the security:	<u>Preferred Stock</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>1,000,000</u>	<u>as of date: 12/31/25</u>
Total shares outstanding:	<u>140</u>	<u>as of date: 12/31/25</u>
Total number of shareholders of record:	<u>1</u>	<u>as of date: 12/31/25</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.

One share/one vote.

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

The class votes as 50.1% of all votes on matters subject to a shareholder vote or shareholder consent regardless of the amount of common shares outstanding until December 31, 2030 or any seven-year extension thereof. Each share has a stated value of US\$0.0001.

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 01/01/24 Common: 15,558,555 Preferred: 0			*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.
01/08/2025	New Issuance	216,982,961	Common	.0001	No	Chan Kam Ki	Debt conversion **	Restricted	4(a)(2)
01/08/2025	New Issuance	6,452,310	Common	.0001	No	Ho Boon Chuan Wilson	Debt conversion; Acquired from person with significant influence**	Restricted	4(a)(2)
01/08/2025	New Issuance	6,452,310	Common	.0001	No	Tan Ser Ko	Debt conversion; Acquired from person with significant influence**	Restricted	4(a)(2)
01/08/2025	New Issuance	12,646,529	Common	.0001	No	Yu Hiu Lam	Debt conversion; Acquired from person with significant influence**	Restricted	4(a)(2)
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date 12/31/2025 Common: 258,092,665 Preferred: 140									

* A 1:10 reverse stock split was concluded on August 13, 2024.

** Following the completion of the reverse stock split on August 13, 2024, a total of 242,534,110 shares were issued on January 8, 2025. On the same date, Mr. Chan Kam Ki assigned the respective amounts of shares to Mr. Ho Boon Chuan Wilson, Mr. Tan Ser Ko, and Ms. Yu Hiu Lam, as listed in the above table. These shares resulted from a convertible note originally held by Mr. Chan Kam Ki. Refer to Section B. Convertible Debt for details of the mentioned convertible note.

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.

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")

DRJ International Group Limited, formerly known as Rogue Station Companies, Inc., owns three subsidiaries, namely DRJ Limited, DRJ Wyoming Limited and Bizgear Corporate Consulting Limited.

DRJ Limited, a licensed trust or company services provider in Hong Kong, offers a wide range of services, including accounting, tax reporting, secretarial, and corporate advisory assistance. Additionally, DRJ Limited serves as a named company secretary and authorized representative for companies listed on the Hong Kong Stock Exchange. Future acquisitions will increase the number of services available while also increasing the volume of existing services.

DRJ Wyoming Limited has been activated in 2024.

Bizgear Corporate Consulting Limited provides IT and internal control consultancy services to a diverse range of clients. Additionally, it offers assistance with ESG (Environmental, Social, and Governance) and other related services.

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

DRJ Limited
DRJ Wyoming Limited
Bizgear Corporate Consulting Limited

- C. Describe the issuers' principal products or services.

International financial services.

5) Issuer's Facilities

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

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

The Company has rented an office of approximate 900 sq ft (the "Office") at monthly rent of approximate US\$5,100 for 3 years commenced from January 1, 2023 to December 31, 2025. The Office is located at Unit 1517, 15/F, Tower 2, Kowloon Commerce Centre, 51 Kwai Cheong Road, Kwai Chung, New Territories, Hong Kong.

6) All Officers, Directors, and 5% Beneficial Owners of the Company

Using the table below, please provide information, as of the year 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)
Clifford P Redekop	President, CFO and Director	2269 Merrimack Valley Ave Henderson NV 89044	None	N/A	N/A
Chan Kam Ki	Chairman, Company Secretary and Treasurer	Flat 5, 15/F, BLK K, Yin Fu Hse, Tin Fu Ct, Tin Shui Wai, NT, HONG KONG	225,265,094 140	Common Preferred	87.28 100.00

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: Donald Keer, Esq
Address 1: 3663 Greenwood Circle
Address 2: Chalfont, PA 18914
Phone: 215-962-9378
Email: keeresq@gmail.com

Accountant or Auditor

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

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: **Clifford P Redekop**
Title: **President, CFO and Director**
Relationship to Issuer: **President, CFO and Director**

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: **Caren Currier**
Title: **Consultant**
Relationship to Issuer: **Consultant**

Describe the qualifications of the person or persons who prepared the financial statements:⁷

Ms. Currier has over 25 years of experience in the accounting field.

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.

⁷ 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.
OTC Markets Group Inc.
Alternative Reporting Standard: OTCID Disclosure Guidelines (v1.0 July 1, 2025)

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:

President, CFO and Director:

I, Clifford P Redekop certify that:

1. I have reviewed this Disclosure Statement for DRJ International Group Limited;
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.

March 3, 2026

/s/ Clifford P Redekop

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

DRJ International Group Limited
Consolidated Balance Sheet
(unaudited)

	At		At
	December 31,		December 31,
	<u>2025</u>		<u>2024</u>
ASSETS			
Current Assets			
Cash	\$ 2,064,617	\$	67,393
Account receivables	27,253		96,756
Other receivables and prepayment	9,877		22,566
Prepaid tax	-		720
Total Current Assets	2,101,747		187,435
Non-Current Assets			
Property and equipment, net	4,365		61,893
Intangible assets, net	48,396		56,676
Total Non-Current Assets	52,761		118,569
TOTAL ASSETS	\$ 2,154,508	\$	306,004
LIABILITIES & STOCKHOLDERS' EQUITY/ (DEFICIENCY)			
Current Liabilities			
Account payables and accrued expenses	\$ 1,983,909	\$	46,089
Contract liabilities	34,989		95,718
Lease liabilities	-		59,704
Income tax payable	6,996		305
Note payable to a related party	-		242,534
Due to related parties	50,926		68,426
Total Current Liabilities	2,076,820		512,776
TOTAL LIABILITIES	2,076,820		512,776
Stockholders' Equity/ (Deficiency)			
Common stock, 395,000,000 shares authorized, par value US\$.0001, issued and outstanding 258,092,665 and 15,558,555 at December 31, 2025, and December 31, 2024, respectively	25,809		1,555
Preferred Stock, 1,000,000 shares authorized, par value US\$.0001, issued and outstanding Series B 140 and 140 at December 31, 2025 and December 31, 2024	-		-
Additional paid in capital	3,432,058		3,213,778
Accumulated deficit	(3,380,179)		(3,422,105)
TOTAL STOCKHOLDERS' EQUITY/ (DEFICIENCY)	77,688		(206,772)
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY/ (DEFICIENCY)	\$ 2,154,508	\$	306,004

DRJ International Group Limited
Consolidated Statement of Income
(unaudited)

	For the Year Ended		For the Year Ended	
	December 31,		December 31,	
	<u>2025</u>		<u>2024</u>	
Revenue				
Sales	\$	1,347,862	\$	1,115,551
Total Revenue		1,347,862		1,115,551
Cost of Goods Sold				
Cost of Goods Sold		774,414		761,047
Total Cost of Goods		774,414		761,047
Gross Profit	\$	573,448	\$	354,504
Expenses				
Bank fees	\$	2,394	\$	1,658
Office expense		2,062		1,295
Computer and software		3,738		3,254
Professional fees		109,082		29,430
Salary and benefits		322,579		239,710
Depreciation and amortization		67,798		58,801
Insurance		8,893		10,507
Public company expense		-		7,852
Taxes and licenses		-		61
General and administrative		12,245		28,774
Total Expenses		528,791		381,342
Income/ (Loss) from Operations	\$	44,657	\$	(26,838)
Other Income/ (Expenses)				
Interest expense		(1,835)		(5,093)
Provision for credit losses		(14,602)		(28,531)
Other income or (losses)		20,397		196
Total Other Expenses		3,960		(33,428)
Income/ (Loss) Before Provision for Income Tax		48,617		(60,266)
Income tax expense		(6,691)		(231)
Net Income/ (Loss)	\$	41,926	\$	(60,497)
Basic gain/ (loss) per share	\$	0.0002	\$	(0.0039)
Weighted average number of common shares – basic		258,092,665		15,558,555

DRJ International Group Limited
Consolidated Statement of Cash Flows
(unaudited)

	Year Ended	Year Ended
	December 31,	December 31,
	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income/ (loss)	\$ 41,926	\$ (60,266)
Adjustments to reconcile net gain to net cash generated from operating activities:		
Provision of credit loss	14,602	28,531
Finance expense	1,835	5,093
Depreciation and amortization	67,798	58,801
Changes in operating assets and liabilities:		
Decrease/ (increase) in accounts receivables	54,901	(7,153)
Decrease in other receivables and prepayment	12,689	33,692
Increase/ (decrease) in accounts payables and accrued expenses	1,937,820	(562)
(Decrease)/ increase in contract liabilities	(60,729)	63,541
Decrease in note payable to a related party	(242,534)	-
Decrease/ (increase) in prepaid tax	720	(720)
Increase in income tax payable	6,691	-
(Increase)/ decrease in amount due from a related party	(76,629)	14,066
Net cash generated from operating activities	1,759,090	135,023
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(1,990)	(3,602)
Purchase of Intangible Assets	-	(24,840)
Investment in subsidiaries	-	(30,000)
Acquisition of subsidiary and net cash acquired	-	7,847
Net cash used in investing activities	(1,990)	(50,595)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from due to related parties	59,129	30,000
Repayments of lease liabilities	(61,539)	(61,538)
Proceeds from conversion of notes payable to a related party	242,534	-
Net cash generated from/ (used in) financing activities	240,124	(31,538)
Net increase in cash and cash equivalents	\$ 1,997,224	\$ 52,890
Cash at beginning of period	\$ 67,393	\$ 14,503
Cash at end of period	\$ 2,064,617	\$ 67,393
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid	\$ 1,835	\$ 5,093
Income taxes paid	\$ -	\$ 720

These financial statements present fairly, in all respects, the financial position of the company and the results of its operations and cash flows for the periods presented in conformity with GAAP in the United States consistently applied.

See accompanying notes to financial statements.

DRJ International Group Limited
Consolidated Statement of Stockholders' Equity
(unaudited)

	Preferred Stock Shares	Amount	Common Stock Shares	Amount	Additional Paid In Capital	Accumulated Deficit	Total Stockholders' Equity
Balance, December 31, 2022	-	\$ -	154,540,086	\$ 15,454	2,098,558	\$ (2,374,130)	\$ (260,118)
Shares issued for services	-	-	1,043,000	104	939	-	1,043
Adjustment for asset disposal	-	-	-	-	960,278	-	960,278
Adjustment for acquisition	140	-	-	-	140,000	-	140,000
Net loss for the year ended December 31, 2023	-	-	-	-	-	(987,478)	(987,478)
Balance, December 31, 2023	140	\$ -	155,583,086	\$ 15,558	3,199,775	\$ (3,361,608)	\$ (146,275)
Adjustment for 1:10 reverse split	-	-	(140,024,531)	(14,003)	14,003	-	-
Net loss for the year ended December 31, 2024	-	-	-	-	-	(60,497)	(60,497)
Balance, December 31, 2024	140	\$ -	15,558,555	\$ 1,555	3,213,778	\$ (3,422,105)	\$ (206,772)
Shares issued for conversion of the Convertible Note held by a related party	-	-	242,534,110	24,254	218,280	-	242,534
Net income for the year ended December 31, 2025	-	-	-	-	-	41,926	41,926
Balance, December 31, 2025	<u>140</u>	<u>-</u>	<u>258,092,665</u>	<u>25,809</u>	<u>3,432,058</u>	<u>(3,380,179)</u>	<u>77,688</u>

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

DRJ International Group Limited
Notes to the Consolidated Financial Statements
Year ended December 31, 2025, and 2024

Note 1. Nature of Operations

DRJ International Group Limited (“DRJG”/“the Group”), formerly known as Rogue Station Companies Inc. (“RGST”), is an international financial advisory firm specializing in corporate compliance, capital market, and global market expansion. The Group is committed to helping businesses grow in compliance and achieve international capital appreciation. Its key subsidiary holds a Trust or Company Service Provider (TCSP) license in Hong Kong, offering professional services such as domestic and cross-border compliance management, equity and debt financing, IPO planning, market capitalization strategies, and cross-border mergers and acquisitions. The Group’s registered office is located at 220 W Yellowstone Hwy, Unit 2, Douglas, WY 82633, the United States of America.

Rogue Station Companies, Inc., a corporation incorporated in the State of Delaware, has undergone two separate major transactions in the years ended December 31, 2021 and 2023. Following the successful completion of the most recent transaction, the Group formally changed its name to DRJ International Group Limited.

Refer to Note 2 of the financial statements for further details on each transaction.

Note 2. Reverse Takeovers and Corporate Developments

Everdime Reverse Takeover of RGST (December 8, 2021)

Everdime Technology Inc. (“Everdime”) is a multi-disciplinary cryptocurrency technology innovator based in Wyoming, with a current emphasis on the use of tokens and Non-fungible tokens (NFT) to monetize social networks for operators and participants. The Company’s principals have developed technologies and a suite of applications that provide infrastructure for the generation of Fan Tokens and NFTs using the Ethereum and Solana blockchains, create, buy, and trade NFTs and cryptocurrencies.

On December 8, 2021, RGST (the legal acquirer) completed a Share Exchange Agreement, issuing 110,428,432 exchangeable shares in exchange for 100% of the common stock of Everdime Inc. (the accounting acquirer). Prior to the reverse takeover (RTO), Everdime had 10 million shares outstanding, which were retroactively adjusted to reflect the RTO, resulting in 110,428,432 shares post-transaction. These shares were presented as part of common stock, with a corresponding credit to accumulated deficit.

As a result of the share exchange, Everdime became a wholly-owned subsidiary of RGST. The transaction was accounted for as a reverse merger, with Everdime identified as the accounting acquirer. Accordingly, the consolidated financial statements prior to December 8, 2021, reflect the assets, liabilities, and historical operations of Everdime, recorded at historical cost. Post-transaction, the consolidated financial statements include the combined assets, liabilities, and operations of both RGST and Everdime.

For accounting purposes, this transaction was treated as an acquisition of RGST and a recapitalization of Everdime. All comparative financial statements presented for prior periods are those of Everdime. RGST’s operations were not carried forward and were adjusted to zero. Immediately prior to the RTO, RGST had net liabilities of US\$163,420, which were assumed and reflected in the consolidated financial statements.

Prior to this transaction, the holders of RGST Series A Preferred Stock converted their shares into common stock in preparation for the reverse takeover and recapitalization.

On October 13, 2023, Everdime was sold.

DRJ International Group Limited
Notes to the Consolidated Financial Statements
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Note 2. Reverse Takeovers and Corporate Developments (continued)

Acquisition of DRJ Limited (October 13, 2023)

On October 13, 2023, the Group acquired 100% of DRJ Limited, a Hong Kong corporate services company, for 140 shares of Convertible Preferred Series B stock.

Concurrent with the acquisition, a change of control was effected, transferring control to Mr. Chan Kam Ki. On the same date, Mr. Sandor Miklos, former Director of Everdime, repurchased the Everdime Technology Inc. subsidiary by assuming its outstanding debt, which exceeded US\$360,000.

Additionally, the Group formed a new subsidiary, DRJ Wyoming Limited, and entered into a merger agreement with DRJ International Group Limited in Wyoming. FINRA was notified of the transaction. However, in March 2024, the Group declared the merger null and void, reinstated its corporate status in Delaware, and increased its authorized share capital to 396,000,000 shares - comprising 395,000,000 common shares and 1,000,000 preferred shares. A 1-for-10 reverse stock split of outstanding shares was also effected, with notifications provided to both the State of Delaware and FINRA.

Note 3. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements of the Group have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") and are expressed in United States dollars ("US\$").

The consolidated financial statements include the accounts of the Group and all of its wholly-owned subsidiaries. All inter-group transactions and balances have been eliminated in preparing the consolidated financial statements.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. The Group regularly evaluates estimates and assumptions. The Group bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. This applies in particular to useful lives of non-current assets, impairment of non-current assets, allowance for doubtful receivables, and valuation allowance for deferred tax assets. The actual results experienced by the Group may differ materially and adversely from the Group's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected. There were no differences for the periods reported.

Cash

Cash includes balances with banks.

Account Receivables

Account receivables are recorded, net of allowance for doubtful accounts and sales returns. Management reviews the composition of accounts receivable and analyzes historical bad debts, customer concentration, customer creditworthiness, current economic trends, and changes in customer payment patterns to determine if the allowance for doubtful accounts is adequate. An estimate for doubtful accounts is made when collection of the full amount is no longer probable. Delinquent account balances are written-off after management has determined that the likelihood of collection is not probable and known bad debts are written off against the allowance for doubtful accounts when identified.

DRJ International Group Limited
Notes to the Consolidated Financial Statements
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Note 3. Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are stated at cost less depreciation and impairment. Expenditures for maintenance and repairs are charged to earnings as incurred; additions, renewals and betterments are capitalized. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the respective accounts, and any gain or loss is included in operations. Depreciation of property and equipment is provided using the straight-line balance method for substantially all assets with estimated lives.

Leases

The Group applies the provisions of ASC Topic 842, Leases which requires lessees to recognize lease assets and lease liabilities on the balance sheet. The Group determines whether a contract is or contains a lease at inception of the contract and whether that lease meets the classification criteria of a finance or operating lease. When available, the Group uses the rate implicit in the lease to discount lease payments to present value; however, most of the Group's leases do not provide a readily determinable implicit rate. Therefore, the Group must discount lease payments based on an estimate of its incremental borrowing rate.

Right-of-use Assets

The Group's right-of-use assets consist of leased assets recognized in accordance with ASC 842, Leases, which requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts. Right of-use assets represent the Group's right to use an underlying asset for the lease term and lease liability represents the Group's obligation to make lease payments arising from the lease, both of which are recognized based on the present value of the future minimum lease payments over the lease term at the commencement date. Leases with a lease term of 12 months or less at inception are not recorded on the consolidated balance sheet and are expensed on a straight-line basis over the lease term in the consolidated statements of operations and comprehensive loss. The Group determines the lease term by agreement with lessor. In cases where the lease does not provide an implicit interest rate, the Group uses the Group's incremental borrowing rate based on the information available at commencement date in determining the present value of future payments.

Intangible Assets

The Group's intangible assets are being amortized over their estimated useful lives. The intangible assets with finite useful lives are reviewed for impairment when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the long-lived assets. Based on its reviews on December 31, 2025, the Company has recorded an impairment of nil on its intangible assets.

DRJ International Group Limited
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Note 3. Summary of Significant Accounting Policies (continued)

Fair Value of Financial Instruments

For certain of the Group's financial instruments, including cash, other receivables, account payables, and due to related parties, the carrying amounts approximate their fair values due to their short-term maturities. FASB ASC Topic 820, Fair Value Measurements and Disclosures, requires disclosure of the fair value of financial instruments held by the Group. FASB ASC Topic 825, Financial Instruments, defines fair value, and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The carrying amounts reported in the consolidated balance sheets for receivables and current liabilities each qualify as financial instruments and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments and their expected realization, low risk of counterparty default and their current market rate of interest. The three levels of valuation hierarchy are defined as follows: Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets. Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets in inactive markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Level 3 inputs to the valuation methodology use one or more unobservable inputs which are significant to the fair value measurement. The Group analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic 480, Distinguishing Liabilities from Equity, and FASB ASC Topic 815, Derivatives and Hedging.

For certain financial instruments, the carrying amounts reported in the balance sheets, such as cash and current liabilities, including account payables and other liabilities, and due to related parties, each qualify as a financial instrument, and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments and their expected realization and their current market rate of interest. The carrying value of notes payable approximates their fair values due to current market rate on such debt. As of December 31, 2025 and December 31, 2024, respectively, the Company did not identify any financial assets and liabilities required to be presented on the balance sheet at fair value, except for cash, which are carried at fair value using Level 1 inputs.

Revenue Recognition

The Group's revenue recognition reflects the updated accounting policies as per the requirements of ASU No. 2014 09, Revenue from Contracts with Customers ("Topic 606"). As sales are and have been primarily from providing services, the Group has no significant post-delivery obligations. Revenue from providing services recognized under Topic 606 in a manner that reasonably reflects the delivery of its services to customers, in return for expected consideration and includes the following elements: executed contracts with the Group's customers that it believes are legally enforceable; identification of performance obligations in the respective contract; determination of the transaction price for each performance obligation in the respective contract; allocation the transaction price to each performance obligation; and recognition of revenue only when the Group satisfies each performance obligation.

These five elements, as applied to the Group's revenue category, are summarized below: Services – gross service revenue is recorded in the accounting records at the time the services are provided (point-in time) on an accrual basis at the provider's established rates. The Group reserves a provision for contractual adjustment and discounts that are deducted from gross service revenue. The Group reports revenues net of any sales, use and value added taxes. Payments received before all the relevant criteria for revenue recognition are satisfied are recorded as unearned revenue. Unearned revenue is included with contracted liabilities in the accompanying consolidated balance sheets. Sales returns and allowances were insignificant for the year ended December 31, 2025 and December 31, 2024. The Group does not provide unconditional right of return, price protection or any other concessions to its customers.

DRJ International Group Limited
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Note 3. Summary of Significant Accounting Policies (continued)

Income Taxes

The Group accounts for income taxes in accordance with ASC Topic 740, Income Taxes. ASC 740 requires a Group to use the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion, or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Under ASC 740, a tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. The Group has no material uncertain tax positions for any of the reporting periods presented.

Basic and Diluted Earnings Per Share

Earnings per share is calculated in accordance with ASC Topic 260, Earnings Per Share. Basic earnings per share (“EPS”) is based on the weighted average number of common shares outstanding. Diluted EPS assumes that all dilutive securities are converted. Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period. Due to the net loss incurred potentially dilutive instruments would be anti-dilutive. Accordingly, diluted loss per share is the same as basic loss for all periods presented.

Related Parties

The Group defines its related parties in accordance with ASC Topic 850, Related Party Disclosures, as follows:

- a. Affiliates of the entity
- b. Entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825-10-15, to be accounted for by the equity method by the investing entity
- c. Trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
- d. Principal owners of the entity and members of their immediate families
- e. Management of the entity and members of their immediate families
- f. Other parties with which the entity may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests
- g. Other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests

The Group incurred amount due to related parties as of the year ended, for details, refer to Note 9.

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Note 3. Summary of Significant Accounting Policies (continued)

Statement of Cash Flows

Cash flows from the Group's operations are calculated based upon Hong Kong Dollars converted to U.S. Dollars using the average translation rates. As a result, amounts related to assets and liabilities reported on the consolidated statements of cash flows will not necessarily agree with changes in the corresponding balances on the consolidated balance sheets.

Recent Accounting Pronouncements

There have been no new accounting pronouncements not yet effective that have significance, or potential significance, to our consolidated financial statements.

Going Concern

The Group does not currently have any financing arranged and it cannot provide investors with any assurance that it will be able to raise sufficient funding from the sale of its common stock to fund further phases of its business plan. Even if it is successful in obtaining equity financing, there is no assurance that it will obtain the funding necessary to pay its creditors and noteholders on a timely basis. As a result, investors in its common stock would most likely lose all of their investments. These financial statements are prepared assuming the Group will continue as a going concern.

Note 4. Intangible Assets

On January 2, 2024, the Company acquired US\$25,557 intangible assets representing goodwill from its purchase of Bizgear Corporate Consulting Limited at consideration payable of US\$30,000.

On December 31, 2024, the Company recognized US\$24,840 intangible assets representing the ESG system and webpage design.

Note 5. Account Receivables

Account receivables represent amounts due from customers for services rendered in the ordinary course of business. These receivables are recorded at the invoiced amount and do not bear interest. The Group evaluates the collectability of accounts receivable on an ongoing basis and maintains an allowance for doubtful accounts to reflect any estimated losses that may arise from customers' inability to pay. The allowance is based on historical collection experience, current economic conditions, and specific customer credit risk.

Account receivables are written off when deemed uncollectible, and recoveries of previously written-off amounts are recorded when received. As of the balance sheet date, management believes that the net account receivables balance is collectible.

The following table presents the comparative balances of account receivables and the related allowance for doubtful accounts as of December 31, 2025 and December 31, 2024:

	December 31, 2025 US\$	December 31, 2024 US\$
Account receivables	112,975	167,876
Less: allowance for doubtful accounts	<u>(85,722)</u>	<u>(71,120)</u>
Net account receivables	<u><u>27,253</u></u>	<u><u>96,756</u></u>

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Note 6. Other Receivables And Prepayment

Other receivables and prepayment primarily consist receivables from other parties and expenses paid in advance of the related goods or services being received. These amounts are recorded as assets and are expensed over time as the benefits are realized. As of December 31, 2025, other receivables and prepayment primarily relate to prepayments to insurance service provider. Management periodically reviews the carrying value of prepayments to ensure they are appropriately recognized and amortized in accordance with the underlying agreements and service periods.

As of December 31, 2025 and December 31, 2024, the amount of other receivables and prepayment was US\$9,877 and US\$22,566 respectively.

Note 7. Leases

The Group recognizes right-of-use (ROU) assets and lease liabilities for operating leases based on the present value of future lease payments at lease commencement. Lease expense is recognized on a straight-line basis over the lease term. Short-term leases (12 months or less) are not recorded on the balance sheet.

As of December 31, 2025, the Group holds one lease for the premise its operating office situates on.

Note 8. Account Payables And Accrued Expenses

Account payables and accrued expenses represent obligations to third parties for goods and services received prior to the end of the reporting period. Account payables are recorded at their invoiced amounts, while accrued expenses are recognized based on estimates of amounts owed for services or expenses incurred but not yet invoiced. These liabilities are typically settled in the normal operating cycle of the business.

The following table presents the breakdown of account payables and accrued expenses as of December 31, 2025 and December 31, 2024:

	December 31, 2025 US\$	December 31, 2024 US\$
Account payables	1,960,508	18,793
Accrued expenses	23,401	27,296
Total account payables and accrued expenses	1,983,909	46,089

Note 9. Related Party Transactions

On December 31, 2025, and December 31, 2024, the amount due to related parties were US\$50,926 and US\$68,426, respectively. The balance as of December 31, 2024 includes an interest-free, unsecured loan of US\$242,534 provided by a shareholder, Mr. Chan Kam Ki, which is repayable on demand.

On October 13, 2023, the Group entered into a settlement agreement to repay the loan through the issuance of 242,534,110 common shares, contingent upon the completion of a 1:10 reverse stock split. The reverse split was successfully completed on August 13, 2024.

Following this, on January 8, 2025, the Group issued 242,534,110 common shares to Mr. Chan Kam Ki, thereby finalizing the conversion of the note held by the related party and settling the outstanding loan.

DRJ International Group Limited
Notes to the Consolidated Financial Statements
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Note 10. Stockholders' Deficiency

Authorized

Common Stock:

As of December 31, 2025, the Group is authorized to issue 395,000,000 of common shares with a par value of \$0.0001.

Preferred Stock:

As of December 31, 2025, the Group is authorized to issue 1,000,000 of preferred shares with a par value of \$0.0001.

Issued and outstanding

Common Stock:

On January 8, 2025, the Company issued 242,534,110 common shares following the conversion of a convertible note previously held by a related party.

As of December 31, 2025 and December 31, 2024, there were 258,092,665 and 15,558,555 common shares issued and outstanding, respectively.

Preferred Stock:

As of December 31, 2025 and December 31, 2024, there were 140 and 140 preferred shares issued and outstanding, respectively.

Note 11. Income Taxes

Deferred tax assets

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carry forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

No tax benefit has been reported in the consolidated financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

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Note 12. Contingencies

The Group is a party to certain legal proceedings from time-to-time incidental to the conduct of its business. These proceedings could result in fines, penalties, compensatory or treble damages, or non-monetary relief. The nature of legal proceedings is such that the Group cannot assure the outcome of any particular matter, and an unfavorable ruling or development could have a materially adverse effect on our consolidated financial position, results of operations and cash flows in the period in which a ruling or settlement occurs. However, based on information available to the Group's management to date, the Group's management does not expect that the outcome of any matter pending against the Group is likely to have a materially adverse effect on the Group's consolidated financial position, results of operations, cash flows or liquidity.

Note 13. Legal

In October 2024, the Group received a judgment in favor of a creditor related to a claim for non-payment of an invoice under a contract entered into by a former President of the Group. The judgment amount was US\$9,387.71. This matter has been fully settled and cleared, and no further obligations remain outstanding in connection with this litigation.

Note 14. Subsequent Events

As of the date of this report, there are no significant subsequent events requiring disclosure.