

CTR INVESTMENTS & CONSULTING, INC.

42215 Washington Street
Suite A-345
Palm Desert, CA 92211
442-300-6522
Ctrcinc.com
info@ctrinc.com

Quarterly Report **For the period ending April 30, 2026 (the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

3,706,674,707 as of April 30, 2026 *(Current Reporting Period Date or More Recent Date)*

3,706,674,707 as of October 31, 2025 *(Most Recent Completed Fiscal Year End)*

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

Yes: No:

⁴ "Change in Control" shall mean any events resulting in:

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

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

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

CTR Investments & Consulting, Inc.
42215 Washington Street
Suite A-345
Palm Desert, CA 92211

Current State and Date of Incorporation or Registration: Nevada – October 26, 1999
Standing in this jurisdiction: (e.g. active, default, inactive): 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:

N/A

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

N/A

Address of the issuer's principal executive office:

42215 Washington Street
Suite 345
Palm Desert, CA 92211

Address of the issuer's principal place of business:

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

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

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

On May 28, 2021, a petition was filed against the Company in the District Court of Clark County, Nevada, entitled "In the Matter of CTR Investments & Consulting, Inc., a Nevada corporation" under case number A-20-835470-C by Alparidge Capital, LLC, along with an Application for Appointment of Custodian, after several attempts to locate prior management and revive the Company's Nevada charter, which had been permanently revoked. On June 15,

2021, the District Court of Clark County, Nevada entered an Order Granting Application for Appointment of Alpharidge Capital, LLC as Custodian of the Company (the "Order"). Pursuant to the Order, the Alpharidge Capital, LLC (the "Custodian") has the authority to take any actions on behalf of the Company, that are reasonable, prudent or for the benefit of pursuant to, including, but not limited to, issuing shares of stock and issuing new classes of stock, as well as entering in contracts on behalf of the Company. In addition, the Custodian, pursuant to the Order, is required to meet the requirements under the Nevada charter. On December 8, 2025, the Court granted the Company's Motion to Discharge the Custodianship and matter was closed.

2) Security Information

Transfer Agent

Name: Dynamic Stock Transfer, Inc.
Phone: 213-667-0197
Email: cs@dynamicstocktransfer.com
Address: 15233 Ventura Blvd., Suite 170
Sherman Oaks, CA 91403

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>CIVX</u>
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>126453208</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>4,000,000,000 as of date: 4-30-26</u>
Total shares outstanding:	<u>3,706,674,707 as of date: 4-30-26</u>
Total number of shareholders of record:	<u>59 as of date: 4-30-26</u>

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

N/A

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

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

Exact title and class of the security:	<u>Series A Convertible Super Preferred Stock</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>5,000,000 as of date: 4-30-26</u>
Total shares outstanding:	<u>132 as of date: 4-30-26</u>

Total number of shareholders of record: 1 as of date: 4-30-26

Exact title and class of the security: Series B Preferred Stock
Par or stated value: 0.001
Total shares authorized: 2,500,000 as of date: 4-30-26
Total shares outstanding: 2,248,035 as of date: 4-30-26
Total number of shareholders of record: 13 as of date: 4-30-26

Exact title and class of the security: Series C Preferred Stock
Par or stated value: 0.001
Total shares authorized: 10,000,000 as of date: 4-30-26
Total shares outstanding: 10,000,000 as of date: 4-30-26
Total number of shareholders of record: 3 as of date: 4-30-26

Exact title and class of the security: Series D Preferred Stock
Par or stated value: 0.001
Total shares authorized: 11,000,000 as of date: 4-30-26
Total shares outstanding: 10,500,000 as of date: 4-30-26
Total number of shareholders of record: 2 as of date: 4-30-26

Exact title and class of the security: Series E Preferred Stock
Par or stated value: 0.001
Total shares authorized: 600,000 as of date: 4-30-26
Total shares outstanding: 600,000 as of date: 4-30-26
Total number of shareholders of record: 4 as of date: 4-30-26

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

N/A

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.

Dividends payable at the discretion of the Board of Directors. Vote at 1 vote for 1 share held. No preemption rights.

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

Series A Preferred:

No Dividends

No Liquidation rights

Voting equal to 60% of all votes including, but not limited to, common stock and preferred stock (including shares voting on an as converted basis).

Convertible into common stock at the rate of 200,000,000 common shares for each share of Series A.

Non-redeemable

Series B Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$1.00 per share.

Voting rights of 1 vote per 1 share held.

Convertible into common stock at the rate of 1 share for Series D for that number of shares of common stock that are equal to \$1.00 based upon OTC Markets Average closing Bid price for 5 days prior to conversion.

Redeemable at \$1.00 per share.

Series C Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$0.10 per share.

Voting rights of 1 vote per 1 share held.

Convertible into common stock at the rate of 20 shares of common stock for each share of Series C.

Non-redeemable.

Series D Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$0.10 per share.

Voting rights of 1 vote per 1 share held.

Convertible into common stock at the rate of 2 shares of common stock for each share of Series D.

Non-redeemable.

Series E Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$1.00 per share.

Voting rights of 1 vote per 1 share held.

Convertible into common stock at the rate of 1 share for Series D for that number of shares of common stock that are equal to \$1.00 based upon 80% of the OTC Markets Average closing Bid price for 5 days prior to conversion (represents a 20% discount to market).

Redeemable at \$1.00 per share.

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

N/A

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

N/A

3) Issuance History

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 Opening Balance:			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>10/31/23</u>	Common: <u>2,346,674,707</u> Series A Preferred: <u>50</u>								
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
4/2/2024	New Issuance	250,000,000	Common	\$0.0003	No	American Community Capital, LP (Frank I. Igwealor)	Cash	Restricted	4(a)2
4/2/2024	New Issuance	250,000,000	Common	\$0.0003	No	Goldstein Franklin, Inc. (Frank I. Igwealor)	Cash	Restricted	4(a)2
6/5/2024	New Issuance	15	Series A Preferred	\$767	N/A	Cavan Carlson	Cash	Restricted	4(a)2

6/5/2024	New Issuance	65	Series A Preferred	\$692	N/A	Cavan Carlson	Cash	Restricted	4(a)2
6/5/2024	New Issuance	2	Series A Preferred	\$5,000	N/A	Craig Carlson	Services - Consulting	Restricted	4(a)2
9/6/2024	Cancellation	117	Series A Preferred	N/A	N/A	Cavan Carlson	N/A	Restricted	N/A
9/6/2024	Cancellation	13	Series A Preferred	N/A	N/A	Rebecca Sue Iodice	N/A	Restricted	N/A
9/6/2024	Cancellation	2	Series A Preferred	N/A	N/A	Craig Carlson	N/A	Restricted	N/A
9/6/2024	Transfer	132	Series A Preferred	N/A	N/A	Financial Capital Group, LLC (James E. Shipley)	N/A	Restricted	N/A
3/31/2025	New Issuance	1,463,175	Series B Preferred	\$1.00	No	Jenny Buettner	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	3,600	Series B Preferred	\$1.00	No	Juli Halopoff	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	94,725	Series B Preferred	\$1.00	No	Kari Loftin	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	114,810	Series B Preferred	\$1.00	No	Shipley Family Trust dated 7/17/2000 (James E. Shipley)	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	288,000	Series B Preferred	\$1.00	No	James Brownell	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	118,800	Series B Preferred	\$1.00	No	Doris Kinsey	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	28,350	Series B Preferred	\$1.00	No	Bruce Waldman and Mark Waldman	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	5,175	Series B Preferred	\$1.00	No	Robert Polentz	Acquisition of Shibue Couture, Inc.	Restricted	N/A

3/31/2025	New Issuance	87,975	Series B Preferred	\$1.00	No	Jeff Weiderkher	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	8,375	Series B Preferred	\$1.00	No	Andrea Blumenthal	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	3,375	Series B Preferred	\$1.00	No	Laura Lee Brown	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	10,350	Series B Preferred	\$1.00	No	Sheeren Torney	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	21,375	Series B Preferred	\$1.00	No	Margaret Lane McIntyre, Trustee of the McIntyre Family Trust, dated 9/07/1995	Acquisition of Shibue Couture, Inc.	Restricted	N/A
4/10/2025	New Issuance	5,000,000	Series C Preferred	\$0.001	N/A	Russell Kidder	Employment Agreement	Restricted	N/A
4/10/2025	New Issuance	5,000,000	Series C Preferred	\$0.001	N/A	James E. Shipley	Employment Agreement	Restricted	N/A
4/25/2025	New Issuance	5,500,000	Series D Preferred	\$0.001	N/A	Cavan Carlson	Debt Cancellation	Restricted	N/A
4/25/2025	New Issuance	5,000,000	Series D Preferred	\$0.001	N/A	Lightwave Partners Corp. (Christopher Martinez)	Services - Consulting	Restricted	N/A
4/25/2025	New Issuance	600,000	Series E Preferred	\$0.001	N/A	Brian Joseph Baiocchi	Acquisition of BB2494 LLC	Restricted	N/A
4/25/2025	Cancellation	300,000	Series E Preferred	\$0.001	N/A	Brian Joseph Baiocchio	N/A	Restricted	N/A
4/25/2025	Transfer	75,000	Series E Preferred	\$0.001	N/A	Russell Kidder	N/A	Restricted	N/A
4/25/2025	Transfer	150,000	Series E Preferred	\$0.001	N/A	David Sun	N/A	Restricted	N/A
4/25/2025	Transfer	75,000	Series E Preferred	\$0.001	N/A	James E. Shipley	N/A	Restricted	N/A

Shares Outstanding on Date of This Report: <p style="text-align: center;"><u>Ending Balance:</u></p> Date 4-30-26 Common: 3,706,674,707 Preferred Series A: 132 Preferred Series B: 2,248,035 Preferred Series C: 10,000,000 Preferred Series D: 10,500,000 Preferred Series E: 600,000	
--	--

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

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

N/A

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
9/11/2004	\$1,000	\$71	On Demand	\$0.001	-0-	71,270	Financial Capital Group, Inc. (James E. Shipley)	Loan
9/16/2004	\$5,000	\$275	On Demand	\$0.001	-0-	274,500	Financial Capital Group, Inc. (James E. Shipley)	Loan

⁵ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

9/25/2024	\$25,000	\$28,238	On Demand	\$0.001	-0-	28,238,290	Coral Nebula LLC (David Sun)	Loan
11/14/2024	\$12,500	\$12,417	On Demand	\$0.001	-0-	12,417,310	Financial Capital Group, Inc. (James E. Shipley)	Loan
11/17/2024	\$3,500	\$3,905	On Demand	\$0.001	-0-	3,905,020	Financial Capital Group, Inc. (James E. Shipley)	Loan
12/29/2024	\$2,000	\$2,213	On Demand	\$0.001	-0-	2,213,480	Financial Capital Group, Inc. (James E. Shipley)	Loan
3/4/2025	\$500	\$3	On Demand	\$0.001	-0-	3,070	James E. Shipley	Loan
3/11/2025	\$500	\$2	On Demand	\$0.001	-0-	2,300	James E. Shipley	Loan
3/13/2025	\$2,500	\$1,647	On Demand	\$0.001	-0-	1,646,720	James E. Shipley	Loan
3/28/2025	\$15,000	\$16,309	On Demand	\$0.001	-0-	16,308,500	Coral Nebula LLC (David Sun)	Loan
4/18/2025	\$7,500	\$8,120	On Demand	\$0.001	-0-	8,119,760	Financial Capital Group, Inc. (James E. Shipley)	Loan
4/24/2025	\$100,000	\$105,082	4/24/2027	\$0.10	-0-	1,050,822	Cavan Carlson	Loan
5/20/2025	\$5,000	\$5,378	On Demand	\$0.001	-0-	5,378,070	Sean Stanowski	Loan
5/30/2025	\$2,500	\$2,684	On Demand	\$0.001	-0-	2,683,590	Sean Stanowski	Loan
10/31/2025	\$11,800	\$12,385	On Demand	\$0.001	-0-	12,385,160	Financial Capital Group, Inc. (James E. Shipley)	Loan
1/31/2026	\$20,750	\$21,155	On Demand	\$0.001	-0-	21,154,770	Financial Capital Group, Inc. (James E. Shipley)	Loan

4/30/2026	\$11,750	\$11,750	On Demand	\$0.001	-0-	11,750,000	Financial Capital Group, Inc. (James E. Shipley)	Loan
4/30/2026	\$191,907	\$191,907	On Demand	\$0.001	-0-	191,907,000	James E. Shipley	Loan
Total Outstanding Balance:		\$423,541	Total Shares:		-0-	319,509,632		

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

4) Issuer’s Business, Products and Services

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

A. Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)

CTR Investments & Consulting, Inc. intends to develop a portfolio of subsidiary companies by acquiring full ownership or controlling interests in a number of entities across a wide range of consumer and business-to-business sectors. Our management team will utilize its years of experience to evaluate potential target companies for the sustained growth of our Company.

Currently, the business of our subsidiaries, or companies in which we have investments, is as follows:

Shibue Couture, Inc., our wholly owned subsidiary, is a designer, manufacturer, and seller of women’s intimate apparel. It was formed in 2008 and is best known for its groundbreaking Shibue “No-Line” Strapless Panty, which has revolutionized both the fashion industry and solved the problem of visible panty-lines for everyday women (www.shibuecouture.com).

BB2494 LLC, our wholly owned subsidiary, provides e-Commerce fulfillment services, including online order management, warehousing, distribution, and delivery services for our wholly owned subsidiary, Shibue Couture, Inc. We intend to expand our operations to offer a wide variety of consumer products.

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

Shibue Couture, Inc. is a wholly owned subsidiary of the Company.

BB2494 LLC is a wholly owned subsidiary of the Company.

C. Describe the issuers’ principal products or services.

See 4A, above.

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 currently occupies approximately 2,500 square feet of office/warehouse space located at 5142 Bolsa Ave., Suite 103, Huntington Beach, CA 92649. This space is rented on a month-to-month basis with rent of \$1,000 per month.

The Company also has a virtual office located at 42215 Washington Street, Suite 345, Palm Desert, CA 92211

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

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own. In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted) (1)
James E. Shipley	Director, CEO, President, Secretary, Treasurer/CFO, and 5% shareholder	Palm Desert, CA	466,666,666	Common (2)	12.59%
			132	Series A Preferred (2)	100%
			114,810	Series B Preferred (3)	5.11%
			4,900,000	Series C Preferred	49.00%
			75,000	Series E Preferred	12.50%

Russell Kidder	Chief Compliance Officer and 5% Shareholder	Palm Springs, CA	5,000,000	Series C Preferred	50.00%
			75,000	Series E Preferred	12.50%
PKF Capital Markets Limited (Zac Logan)	5% Shareholder	Eden Island, Seychelles	200,000,000	Common	5.39%
Jenny Buettner	5% Shareholder	Henderson, NV	1,463,175	Series B Preferred	65.08%
James Brownell	5% Shareholder	Huntington Beach, CA	288,000	Series B Preferred	12.81%
Doris Kinsey	5% Shareholder	New York City, NY	118,800	Series B Preferred	5.28%
Cavan Carlson	5% Shareholder	Sparta, MI	5,500,000	Series D Preferred	52.38%
Lightwave Partners Corp. (Christopher Martinez)	5% Shareholder	Gunnison, CO	5,000,000	Series D Preferred	47.62%
Brian Joseph Baiocchi	5% Shareholder	Irvine, CA	300,000	Series E Preferred	50.00%
David Sun	5% Shareholder	Irvine, CA	150,000	Series E Preferred	25.00%

- (1) The percentage of common shares owned is based on 3,706,674,707 shares issued and outstanding on 4/30/26. The percentage of Series A preferred stock is based on 132 shares issued and outstanding on 4/30/26. The percentage of Series B preferred stock is based on 2,248,035 shares issued and outstanding on 4/30/26. The percentage of Series C preferred stock is based on 10,000,000 shares issued and outstanding on 4/30/26. The percentage of Series D preferred stock is based on 10,500,000 shares issued and outstanding on 4/30/26. The percentage of Series E preferred stock is based on 600,000 shares issued and outstanding on 4/30/26.
- (2) Mr. Shipley's shares are held in the name of Financial Capital Group, LLC of which he is the owner/manager.
- (3) Mr. Shipley's shares are held in the name of the Shipley Family Trust dated 7/17/2000 of which he is a Trustee.

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);

N/A

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;

N/A

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;

N/A

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

N/A

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.

N/A

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.

N/A

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

On May 28, 2021, a petition was filed against the Company in the District Court of Clark County, Nevada, entitled "In the Matter of CTR Investments & Consulting, Inc., a Nevada corporation" under case number A-20-835470-C by Alpharidge Capital, LLC, along with an Application for Appointment of Custodian, after several attempts to locate prior management and revive the Company's Nevada charter, which had been permanently revoked. On June 15, 2021, the District Court of Clark County, Nevada entered an Order Granting Application for Appointment of Alpharidge Capital, LLC as Custodian of the Company (the "Order"). Pursuant to the Order, the Alpharidge Capital, LLC (the "Custodian") has the authority to take any actions on behalf of the Company, that are reasonable, prudent or for the benefit of pursuant to, including, but not limited to, issuing shares of stock and issuing new classes of stock, as well as entering in contracts on behalf of the Company. In addition, the Custodian, pursuant to the Order, is required to meet the requirements under the Nevada charter. On December 8, 2025, the Court granted the Company's Motion to Discharge the Custodianship and the matter was closed.

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: Robert J. Huston III, Attorney at Law
Address 1: 10 Jetty Drive
Address 2: Corona del Mar, CA 92625
Phone: 949-230-0259
Email: bob_huston@yahoo.com

Accountant or Auditor

Name: N/A
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: N/A
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): N/A
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: N/A

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: Russell Kidder
Title: Chief Compliance Officer
Relationship to Issuer: Chief Compliance Officer of Issuer

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: James E. Shipley
Title: President
Relationship to Issuer: President of the Issuer

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

Mr. Shipley has over 50 years of corporate management experience, including over 25 years' experience as both President and Chief Financial Officer of publicly traded companies. During this period, he played an active role in the preparation of financial statements for both reporting and non-reporting companies.

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.

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

- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, James E. Shipley certify that:

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

June 14, 2026

/s/ James E. Shipley

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

Principal Financial Officer:

I, James E. Shipley certify that:

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

June 14, 2026

/s/ James E. Shipley

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

CTR Investments & Consulting, Inc.
Consolidated Balance Sheets
As of April 30, 2026 and October 31, 2025
(Unaudited)

	<u>April 30,</u> <u>2026</u>	<u>October 31,</u> <u>2025</u>
ASSETS		
Current Assets		
Cash	\$ 121	\$ 906
Account receivable	12,586	12,586
Prepaid expense	6,875	3,125
Inventory	109,529	109,529
Due from related parties	23,663	26,363
Total Current Assets	<u>152,774</u>	<u>152,509</u>
Goodwill	3,365,381	3,365,381
TOTAL ASSETS	<u>\$ 3,518,155</u>	<u>\$ 3,517,890</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 13,996	\$ 12,163
Accrued interest	43,214	33,824
Convertible notes payable	47,500	47,500
Convertible notes payable - related parties	349,907	27,250
Due to related parties	325,976	302,983
Total Current Liabilities	<u>780,593</u>	<u>423,720</u>
Convertible notes payable - related party	11,800	111,800
Loan payable	168,797	174,432
TOTAL LIABILITIES	<u>961,190</u>	<u>709,952</u>
Stockholders' Equity (Deficit)		
Preferred Stock, \$0.001 par value, 30,000,000 shares authorized		
Series A Preferred Stock, \$0.001 par value, 5,000,000 shares authorized, 132 shares issued and outstanding	-	-
Series B Preferred Stock, \$0.001 par value, 2,500,000 shares authorized, 2,248,035 shares issued and outstanding	2,248	2,248
Series C Preferred Stock, \$0.001 par value, 10,000,000 shares authorized, 10,000,000 shares issued and outstanding	10,000	10,000
Series D Preferred Stock, \$0.001 par value, 11,000,000 shares authorized, 10,500,000 shares issued and outstanding	10,500	10,500
Series E Preferred Stock, \$0.001 par value, 600,000 shares authorized, 600,000 shares issued and outstanding	600	600
Common Stock, \$0.001 par value, 4,000,000,000 shares authorized, 3,706,674,707 shares issued and outstanding	3,706,675	3,706,675
Preferred stock payable	251,965	251,965
Additional paid in capital	776,479	776,479
Accumulated deficit	(2,201,502)	(1,950,529)
Total Stockholders' Equity (Deficit)	<u>2,556,965</u>	<u>2,807,938</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	<u>\$ 3,518,155</u>	<u>\$ 3,517,890</u>

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

CTR Investments & Consulting, Inc.
Consolidated Statements of Operations
For the three months and six months ended April 30, 2026 and 2025
(Unaudited)

	Three Months Ended April 30,		Six Months Ended April 30,	
	2026	2025	2026	2025
	2026	2025	2026	2025
Revenue	\$ 6,374	\$ 1,069	\$ 21,872	\$ 1,069
Operating Expenses				
Selling expenses	12,535	3,053	14,045	3,053
General and administrative expenses	10,571	5,128	18,274	8,598
Professional fees	8,113	2,492	21,136	14,809
Professional fees - related parties (including stock-based compensation of \$0 and \$40,000, respectively)	-	40,000	-	40,000
Management salaries - related parties	105,000	35,000	210,000	35,000
Total operating expenses	136,219	85,673	263,455	101,460
Net loss from operations	(129,845)	(84,604)	(241,583)	(100,391)
Other Income (Expense)				
Interest expense	(4,854)	(25,893)	(9,390)	(26,691)
Gain on loan forgiveness	-	100,452	-	100,452
Total other income (expense)	(4,854)	74,559	(9,390)	73,761
Net loss before taxes	(134,699)	(10,045)	(250,973)	(26,630)
Income tax benefit	-	-	-	-
Net loss	\$ (134,699)	\$ (10,045)	\$ (250,973)	\$ (26,630)
Basic and dilutive loss per common share	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
Weighted average number of common shares outstanding	3,706,674,707	3,706,674,707	3,706,674,707	3,706,674,707

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

CTR Investments & Consulting, Inc
Consolidated Statements of Changes in Stockholders' Equity (Deficit)
For the six months ended April 30, 2026 and 2025
(Unaudited)

	Six Months Ended April 30,			
	2026		2025	
	Shares	Amount	Shares	Amount
Series A Preferred Stock				
Balance at beginning of period	132	\$ -	50	\$ -
Balance at end of period	132	\$ -	50	\$ -
Series B Preferred Stock				
Balance at beginning of period	2,248,035	\$ 2,248	-	\$ -
Issuance of preferred B stock for acquisition of Shibue Couture, Inc.	-	-	2,248,035	2,248
Balance at end of period	2,248,035	\$ 2,248	-	\$ 2,248
Series C Preferred Stock				
Balance at beginning of period	10,000,000	\$ 10,000	-	\$ -
Issuance of preferred C stock for directors' compensation	-	-	10,000,000	10,000
Balance at end of period	10,000,000	\$ 10,000	-	\$ -
Series D Preferred Stock				
Balance at beginning of period	10,500,000	\$ 10,500	-	\$ -
Issuance of preferred D stock for repayment of debts to a related party	-	-	5,500,000	5,500
Issuance of preferred D stock for services	-	-	5,000,000	5,000
Balance at end of period	10,500,000	\$ 10,500	10,500,000	\$ 10,500
Series E Preferred Stock				
Balance at beginning of period	600,000	\$ 600	-	\$ -
Issuance of preferred E stock for acquisition of BB2494 LLC	-	-	600,000	600
Balance at end of period	600,000	\$ 600	600,000	\$ 600
Common Stock				
Balance at beginning of period	3,706,674,707	\$ 3,706,675	3,706,674,707	\$ 3,706,675

Balance at end of period	<u>3,706,674,707</u>	\$	<u>3,706,675</u>	<u>3,706,674,707</u>	\$	<u>3,706,675</u>
Preferred Stock Payable						
Balance at beginning of period	251,965	\$	251,965	-	\$	-
Issuance of preferred B stock for acquisition of Shibue Couture, Inc.	-		-	251,965		251,965
Balance at end of period	<u>251,965</u>	\$	<u>251,965</u>	<u>251,965</u>	\$	<u>251,965</u>
Additional Paid-In Capital						
Balance at beginning of period		\$	776,479		\$	(2,242,408)
Issuance of preferred B stock for acquisition of Shibue Couture, Inc.			-			2,245,787
Issuance of preferred C stock for directors' compensation			-			30,000
Issuance of preferred D stock for repayment of debts to a related party			-			(3,300)
Issuance of preferred D stock for services			-			(3,000)
Issuance of preferred E stock for acquisition of BB2494 LLC			-			749,400
Balance at end of period		<u>\$</u>	<u>776,479</u>		<u>\$</u>	<u>776,479</u>
Accumulated Deficit						
Balance at beginning of period		\$	(1,950,529)		\$	(1,672,612)
Net loss			(250,973)			(26,630)
Balance at end of period		<u>\$</u>	<u>(2,201,502)</u>		<u>\$</u>	<u>(1,699,242)</u>
Total Stockholders' Equity (Deficit) at beginning of period		<u>\$</u>	<u>2,807,938</u>		<u>\$</u>	<u>(208,345)</u>
Total Stockholders' Equity (Deficit) at end of period		<u>\$</u>	<u>2,556,965</u>		<u>\$</u>	<u>3,049,225</u>

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

CTR Investments & Consulting, Inc.
Consolidated Statements of Cash Flows
For the six months ended April 30, 2026 and 2025
(Unaudited)

	Six Months Ended	
	April 30	
	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	\$ (250,973)	\$ (26,630)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock based compensation - related parties	-	40,000
Stock based compensation	-	2,000
Gain from forgiveness of related party loan	-	(100,452)
Changes in operating assets and liabilities:		
Accounts receivable	-	(11,212)
Prepaid expense	(3,750)	(6,875)
Inventory	-	(109,529)
Accounts payable and accrued liabilities	1,833	(1,806)
Accrued interest	9,390	24,957
Accrued management salary payable	210,000	35,000
Net Cash Used in Operating Activities	(33,500)	(154,547)
CASH FLOWS FROM INVESTING ACTIVITIES		
Advancement to related parties	-	(1,700)
Net liabilities assumed from acquisition of Shibue Couture, Inc.	-	(115,673)
Net assets acquired from acquisition of BB2494 LLC	-	292
Net Cash Used in Investing Activities	-	(117,081)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from convertible notes	-	15,000
Proceeds from convertible notes - related parties	32,700	38,000
Repayment on convertible notes - related parties	(1,750)	(13,000)
Proceeds from note payable - related party	-	1,000
Proceeds from loan payable	-	177,900
Advances from related parties	2,000	57,806
Repayment from related parties	6,550	(5,124)
Repayment to related parties	(1,150)	-
Repayment to loan	(5,635)	-
Net Cash Provided by Financing Activities	32,715	271,582
Net change in cash	(785)	(46)
Cash, beginning of period	906	1,848
Cash, end of period	\$ 121	\$ 1,802
Supplemental cash flow information		
Cash paid for interest	\$ -	\$ -
Cash paid for taxes	\$ -	\$ -
Non-cash transactions:		
Reclassification of accrued wages to convertible note payable	\$ 196,500	\$ -

Reclassification of related party receivable to convertible note payable \$ 4,793 \$ 100,000

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

CTR Investments & Consulting, Inc.
Notes to Unaudited Consolidated Financial Statements
April 30, 2026

NOTE 1 – NATURE AND DESCRIPTION OF BUSINESS

CTR Investments & Consulting, Inc., herein (the “**Company**”), was incorporated on October 22, 1999, pursuant to the laws of the State of Nevada. The Company has a fiscal year end of October 31 and is listed on the OTCID Basic Market under the trading symbol CIVX.

On April 10, 2021, Alpharidge Capital, LLC, a shareholder of the Company, served a demand to the Company, at the last address of record, to comply with the Nevada Secretary of State statutes N.R.S. 78.710 and N.R.S. 78.150. On May 28, 2021, a petition was filed against the Company in the District Court of Clark County, Nevada, entitled “In the Matter of CTR Investments & Consulting, Inc., a Nevada corporation” under case number A-20-835470-C by Alpharidge Capital, LLC, along with an Application for Appointment of Custodian, after several attempts to locate prior management and revive the Company’s Nevada charter, which had been permanently revoked.

On June 15, 2021, the District Court of Clark County, Nevada, entered an Order Granting Application for Appointment of Alpharidge Capital, LLC (the “**Order**”), as Custodian of the Company. Pursuant to the Order, the Alpharidge Capital, LLC (the “**Custodian**”) has the authority to take any actions on behalf of the Company, that are reasonable, prudent or for the benefit of pursuant to, including, but not limited to, issuing shares of stock and issuing new classes of stock, as well as entering in contracts on behalf of the Company. In addition, the Custodian, pursuant to the Order, is required to meet the requirements under the Nevada charter.

In April 2022, the Custodian negotiated the acquisition of a hospitality company specializing in Travel Centers/Gas Stations/Convenience Stores and Casual Dining/Fast Food restaurants which resulted in a change of control of the Company. Following that, the Court dismissed the custodianship in April of 2024.

In September 2024, there was another change of control of the Company. The new management is refocusing the Company's growth and intends to develop a portfolio of subsidiary companies by acquiring full ownership or controlling interests in a number of entities across a wide range of consumer and business-to-business sectors. Our management team will leverage its years of experience to evaluate potential target companies to support the sustained growth of our Company.

On March 31, 2025, the Company acquired 100% interest in Shibue Couture, Inc. (“**Shibue**”) through the issuance of 2,248,035 shares of Preferred B stock and payment of 251,965 shares of Preferred B stock. (Note 10)

On March 31, 2025, the Company acquired 100% interest in BB2494 LLC. through the issuance of 600,000 shares of Preferred E stock. (Note 10)

As of April 30, 2026, the Company holds a 100% interest in Shibue Couture, Inc. and BB2494 LLC.

NOTE 2 – GOING CONCERN

The Company’s financial statements are prepared using generally accepted accounting principles applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. As reflected in the accompanying financial statements, the Company has an accumulated deficit of \$2,201,502 from inception to April 30, 2026 and incurred net loss of \$250,973 for the six months ended April 30, 2026. Its ability to continue as a going concern depends on the Company's ability to generate profitable operations in the future and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management intends to address the going concern issue by funding future operations through revenues, the sale of equity capital and by loans, if needed.

The Company is changing its business operations and anticipates that it will be able to have profitable operations in the near future. There can be no assurance that future financing will be available in the amount for terms acceptable to the Company, if at all.

These conditions raise substantial doubt about the Company’s ability to continue as a going concern. The ability of the Company to continue its operations is dependent on management's plans, which include expanding the new business and raising capital through debt and/or equity markets with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

The Company may need to incur additional liabilities with certain related parties to sustain the Company’s existence.

These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Principles of Consolidation

The accompanying consolidated financial statements as of April 30, 2026, include the accounts of the Company and its subsidiaries (Note 1). All intercompany accounts and activities have been eliminated. These consolidated financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America (“US GAAP”).

The Company has adopted an October 31 fiscal year-end.

Use of Estimates

The preparation of financial statements in conformity with US 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 financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Business Combinations

In accordance with ASC 805-10, “*Business Combinations*”, the Company accounts for all business combinations using the acquisition method of accounting. Under this method, assets and liabilities, including any remaining non-controlling interests, are recognized at fair value at the date of acquisition. The excess of the purchase price over the fair value of assets acquired, net of liabilities assumed, and non-controlling interests is recognized as goodwill. Certain adjustments to the assessed fair values of the assets, liabilities, or non-controlling interests made subsequent to the acquisition date, but within the measurement period, which is up to one year, are recorded as adjustments to goodwill. Any adjustments subsequent to the measurement period are recorded in income. Any cost or equity method interest that the Company holds in the acquired company prior to the acquisition is re-measured to fair value at acquisition with a resulting gain or loss recognized in income for the difference between fair value and the existing book value. Results of operations of the acquired entity are included in the Company’s results from the date of the acquisition onward and include amortization expense arising from acquired tangible and intangible assets.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents. As of April 30, 2026 and October 31, 2025, the Company had cash of \$121 and \$906 respectively.

Accounts Receivable

Accounts receivable are recorded in accordance with ASC 310, “*Receivables*.” Accounts receivable are recorded at the invoiced amount and do not bear interest. The allowance for doubtful accounts is the Company’s best estimate of the amount of probable credit losses in its existing accounts receivable. The Company does not currently have any amount recorded as an allowance for doubtful accounts. Based on management’s estimate and based on all accounts being current, the Company has not deemed it necessary to reserve for doubtful accounts at this time.

Prepaid Expense

Prepaid expenses relate to prepayments made for future services in advance that will be expensed over time as the benefit of the services is received in the future, expected within one year.

Inventory

Inventory is stated at the lower of cost or net realizable value, with cost being determined on the first-in, first-out (“FIFO”) method.

No reserves are considered necessary for slow-moving or obsolete inventory, as inventory on hand at quarter-end was purchased near the end of the quarter. The Company continuously evaluates the adequacy of these reserves and makes adjustments to these reserves as required.

Intangible Assets

The Company accounts for intangible assets in accordance with ASC 350 “Intangibles-Goodwill and Other.”

ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. In addition, ASC 350 requires that goodwill be tested for impairment at the reporting unit level (operating segment or one level below an operating segment) on an annual basis and between annual tests when circumstances indicate that the recoverability of the carrying amount of goodwill may be in doubt. The application of the goodwill impairment test requires judgment, including identifying reporting units, assigning assets and liabilities to them, assigning goodwill to them, and determining fair value. Significant judgments required to estimate the fair value of reporting units include estimating future cash flows, determining appropriate discount rates and other assumptions. Changes in these estimates and assumptions or the occurrence of one or more confirming events in future periods could cause the actual results or outcomes to materially differ from such estimates and could also affect the determination of fair value and/or goodwill impairment at future reporting dates.

The cost of intangible assets with determinable useful lives is amortized to reflect the pattern of economic benefits consumed, either on a straight-line or accelerated basis over the estimated periods benefited. Patents, technology and other intangibles with contractual terms are generally amortized over their respective legal or contractual lives. When certain events or changes in operating conditions occur, an impairment assessment is performed, and the lives of intangible assets with determinable lives may be adjusted.

Revenue Recognition

The Company recognizes revenue from the sale of products in accordance with ASC 606, “*Revenue Recognition*” following the five steps procedure:

- Step 1: Identify the contract(s) with customers
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to performance obligations
- Step 5: Recognize revenue when the entity satisfies a performance obligation

The Company’s revenue derives from product sales from its wholly owned subsidiary Shibue Couture, Inc. During the six months ended April 30, 2026 and 2025, the Company recognized sales revenue of \$21,872 and \$1,069, respectively.

Segments

Operating segments are defined as components of an enterprise engaging in business activities for which discrete financial information is available and regularly reviewed by the chief operating decision maker in deciding how to allocate resources and in assessing performance. The Company operates and manages its business as one operating segment, and all of the Company’s revenues and operations are currently in the United States.

Earnings (Loss) per Share

The Company computes basic and diluted net loss per share amounts in accordance with ASC 260, *Earnings per Share* (“ASC 260”). Basic loss per share is computed by dividing net income (loss) available to common shareholders by the weighted average number of shares of common stock outstanding during the reporting period. Diluted loss per share reflects the potential dilution that could occur if convertible notes to issue common stock were converted, resulting in the issuance of common stock that could share in the loss of the Company. For the six months ended April 30, 2026 and 2025, convertible notes and certain preferred shares were dilutive instruments and were not included in the calculation of diluted loss per share as their effect would be antidilutive.

	April 30, 2026 (Shares)	April 30, 2025 (Shares)
Convertible Notes	319,509,632	173,408,900
Preferred Shares	56,601,350,000	41,611,175,000
	<u>56,920,859,632</u>	<u>41,784,583,900</u>

As of April 30, 2026 and April 30, 2025, the Company had the principal amount of convertible notes of \$409,207 and \$171,000 and accrued interest of \$14,334 and \$2,409 that are convertible into 319,509,632 shares and 173,408,900 shares of common stock, respectively. (Note 4 and Note 5)

+

As of April 30, 2026 and April 30, 2025, the Company had 132 shares of Preferred A stock that are convertible into 26,400,000,000 shares of common stock, respectively. (Note 9)

As of April 30, 2026 and April 30, 2025, the Company had 2,248,035 shares of Preferred B stock that are convertible into 22,480,350,000 shares and 11,240,175,000 shares of common stock, respectively. (Note 9)

As of April 30, 2026 and April 30, 2025, the Company had 10,000,000 shares of Preferred C stock that are convertible into 200,000,000 shares of common stock. (Note 9)

As of April 30, 2026 and April 30, 2025, the Company had 10,500,000 shares of Preferred D stock that are convertible into 21,000,000 shares of common stock. (Note 9)

As of April 30, 2026 and April 30, 2025, the Company had 600,000 shares of Preferred E stock that are convertible into 7,500,000,000 shares and 3,750,000,000 shares of common stock. (Note 9)

Commitments and Contingencies

Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are not recognized in the financial statements. A contingent asset is disclosed where an inflow of economic benefits is probable. Contingent assets are assessed continually and, if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

Related Party Balances and Transactions

The Company follows ASC 850, *Related Party Disclosures* (“ASC 850”) for the identification of related parties and disclosure of related party transactions.

Convertible Financial Instruments

The Company accounts for its convertible financial instruments in accordance with ASC 470-20 *Debt with Conversion and Other Options* (“ASC 470-20”). Prior to the adoption of Accounting Standards Update (“ASU”) 2020-06 (“ASU 2020-06”) on November 1, 2022, the Company separated the convertible notes into liability and equity components. The carrying amounts of the liability component of the convertible notes were calculated by measuring the fair value of similar debt instruments that do not have an associated convertible feature. The carrying amounts of the equity components, representing the conversion option, were determined by deducting the fair value of the liability components from the par value of the convertible notes. This difference represents the debt discount that is amortized to interest expense over the terms of the convertible notes using the effective interest rate method.

The Company adopted ASU 2020-06 on November 1, 2022, using a modified retrospective approach, and, following adoption, no longer separates convertible notes into liability and equity components. Convertible notes are accounted and presented as convertible notes payable, net of unamortized debt issuance costs (and original issue discount, if applicable).

Stock-Based Compensation

The Company accounts for share-based compensation under the fair value method in accordance with ASC 718, “Compensation - Stock Compensation,” which requires all such compensation to employees and non-employees to be calculated based on its fair value of the equity instrument at the grant date and recognized in earnings over the requisite service or vesting period.

Recent Adopted Accounting Standards

In December 2023, the FASB issued ASU No. 2023-09, *Income Taxes (Topic 740) - Improvements to Income Tax Disclosures* (“ASU 2023-09”), which is intended to enhance the transparency and decision usefulness of income tax disclosures. The amendments in ASU 2023-09 provide for enhanced income tax information primarily through changes to the rate reconciliation and income taxes paid

information. ASU 2023-09 is effective for the Company prospectively to all annual periods beginning after December 15, 2024. Early adoption is permitted. The adoption of ASU 2023-09 has not had a material effect on the Company's statements and disclosures.

In July 2025, the FASB issued Accounting Standards Update 2025-05, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets ("ASU 2025-05"). ASU 2025-05 provides a practical expedient that all entities can use when estimating expected credit losses for current accounts receivable and current contract assets arising from transactions accounted for under ASC 606, Revenue from Contracts with Customers. Under this practical expedient, an entity is allowed to assume that the current conditions it has applied in determining credit loss allowances for current accounts receivable and current contract assets remain unchanged for the remaining life of those assets. ASU 2025-05 is effective for fiscal years beginning after December 15, 2025, and interim reporting periods in those years. Entities that elect the practical expedient and, if applicable, make the accounting policy election are required to apply the amendments prospectively. The adoption of ASU 2025-05 has not had a material effect on the Company's statements and disclosures.

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280) - Improvements to Reportable Segment Disclosures ("ASU 2023-07"), which require public companies disclose significant segment expenses and other segment items on an annual and interim basis and to provide in interim periods all disclosures about a reportable segment's profit or loss and assets that are currently required annually. The guidance is effective for public entities for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The guidance is applied retrospectively to all periods presented in the financial statements, unless it is impracticable. The adoption of ASU 2023-09 has not had a material effect on the Company's statements and disclosures.

Foreign Currency

The functional currency for the Company's subsidiaries is determined based on the primary economic environment in which the subsidiary operates. The Company translates the assets and liabilities of its non-U.S. dollar functional currency subsidiaries into U.S. dollars using exchange rates in effect at the end of each period. Revenues and expenses for these subsidiaries are translated using rates that approximate those in effect during the period. Gains and losses from these translations are recognized in cumulative translation adjustment included in "Accumulated other comprehensive income" in Stockholders' equity on the Consolidated Balance Sheets.

NOTE 4 – CONVERTIBLE NOTES

	April 30, 2026	October 31, 2025
Convertible Note - September 2024	\$ 25,000	\$ 25,000
Convertible Note - March 2025	15,000	15,000
Convertible Notes - May 2025	7,500	7,500
	<u>\$ 47,500</u>	<u>\$ 47,500</u>

The notes are due on demand, bear interest at 8% per annum, and are convertible into common shares at a conversion price of \$0.001 per share.

During the six months ended April 30, 2026 and 2025, the Company recorded interest expense of \$1,884 and \$504, respectively. As of April 30, 2026 and October 31, 2025, the accrued interest was \$5,108 and \$3,224, respectively.

As of April 30, 2026 and October 31, 2025, the convertible note payable was \$47,500 and \$47,500, respectively.

NOTE 5 – CONVERTIBLE NOTES – RELATED PARTIES

	Expiry Date	April 30, 2026	October 31, 2025
Convertible Notes - September 2024	Due on Demand	\$ -	\$ 250
Convertible Notes - November 2024	Due on Demand	14,500	16,000
Convertible Note - December 2024	Due on Demand	2,000	2,000
Convertible Notes - March 2025	Due on Demand	1,500	1,500
Convertible Note - April 2025	Due on Demand	7,500	7,500
Convertible Note - April 2025	4/24/2027	100,000	100,000
Convertible Note - October 2025	10/31/2027	11,800	11,800

Convertible Note - January 2026	Due on Demand	20,750	-
Convertible Note - April 2026	Due on Demand	203,657	-
		<u>361,707</u>	<u>139,050</u>
Less: Convertible note payable - non-current		<u>(11,800)</u>	<u>(111,800)</u>
Convertible note payable – current		<u>\$ 349,907</u>	<u>\$ 27,250</u>

Current

During the six months ended April 30, 2026 and 2025, the Company issued convertible notes totaling \$32,500 and \$25,500 to Financial Capital Group, LLC, which is controlled by the President of the Company. The notes are due on demand, bear an annual interest rate of 8% and are convertible at \$0.001 per share.

During the six months ended April 30, 2026 and 2025, the Company issued convertible notes totaling \$191,907 comprising of accrual wages of \$196,500 and net of receivable from the president of \$4,593 and made repayment of \$0 and \$12,500 to the President of the Company. The notes are due on demand, bear an annual interest rate of 8% and are convertible at \$0.001 per share.

On April 24, 2025, the Company issued a convertible note of \$100,000 for the outstanding amount due to the former Director of the Company. The note has a due date of April 24, 2027, bears an annual interest rate of 5% and is convertible at \$0.10 per share.

During the six ended April 30, 2026 and 2025, the Company recorded interest expense of \$3,920 and \$919, respectively. As of April 30, 2026 and October 31, 2025, the accrued interest was \$8,640 and \$2,118, respectively.

As of April 30, 2026 and October 31, 2025, the convertible notes payable to related parties was \$349,907 and \$27,250, respectively.

Non-current

On October 31, 2025, the Company issued a convertible note of \$11,800 to Financial Capital Group, LLC which is controlled by the President of the Company. The note has a two-year term, bears an annual interest rate of 10% and is convertible at \$0.001 per share.

During the six months ended April 30, 2026, the Company recorded interest expense of 585 and \$0, respectively. As of April 30, 2026 and October 31, 2025, the accrued interest was \$585 and \$2,603, respectively.

As of April 30, 2026 and October 31, 2025, the convertible notes payable to the related party were \$111,800 and \$111,800, respectively.

NOTE 6 – LOAN PAYABLE

On March 27, 2020, Shibue Couture, Inc. secured a Small Business Administration Loan of \$177,900. Installment payment, including principal and interest of \$867, began twelve months from the date of the loan. The balance of principal and interest are payable 30 years from the date of the loan. Interest is accrued at 3.75% per annum. Each repayment is applied first to interest accrued, with the balance applied to the principal. As of April 30, 2026 and October 31, 2025, the principal amount payable of the loan was \$168,797 and \$174,432, and the accrued interest payable was \$28,811 and \$25,849, respectively.

NOTE 7 – NOTE PAYABLE – RELATED PARTY

During the year ended October 31, 2025, the Company issued promissory notes totaling \$1,500 and made repayment of \$1,500 to Financial Capital Group, LLC. which is controlled by the Director of the Company. During the six months ended April 30, 2026, the Company issued a promissory note to Financial Capital Group, LLC. of \$2,000. The notes are in one year and bear annual interest rate of 6%. During the six months ended April 30, 2026 and 2025, the Company recorded interest expense of \$30 and \$0, respectively. As of April 30, 2026 and October 31, 2025, the accrued interest was \$69 and \$30, respectively.

NOTE 8 – RELATED PARTY TRANSACTIONS

Due to related parties

During the six months ended April 30, 2026 and 2025, the Company's President advanced \$1,150 and \$0 to the Company. On April 1, 2025, the Company entered into an employment agreement with the President. Under the agreement, the President is entitled to an annual base salary of \$240,000, effective April 1, 2025, for a five-year term ending March 31, 2030. During the six months ended April 30, 2026, the Company recorded accrued compensation of \$120,000. On April 30, 2026 a convertible note including accrued wages to the President of \$196,500 was issued. During the six months ended April 30, 2026, the Company received advancement of \$2,000 from

the President and made repayment to the President of \$1,150. As of April 30, 2026 and October 31, 2025, amounts due to the President were \$109,700 and \$180,557, respectively.

On April 1, 2025, the Company entered into an employment agreement with the Company's Chief Compliance Officer ("CCO"). Under the agreement, the CCO is entitled to an annual base salary of \$180,000, effective April 1, 2025, for a five-year term ending March 31, 2030. During the six months ended April 30, 2026, the Company recorded accrued compensation of \$90,000. As of April 30, 2026 and October 31, 2025, amounts due to the CCO were \$195,000 and \$105,000, respectively.

During the six months ended April 30, 2026 and 2025, the President of BB2494 LLC advanced \$3,850 and \$0 to the Company. As of April 30, 2026 and October 31, 2025, amounts due to the President of BB2494 LLC were \$21,276 and \$17,426, respectively.

As of April 30, 2026 and October 31, 2025, the total amounts due to related parties were \$325,976 and \$302,983, respectively.

Due from related parties

During the six months ended April 30, 2026, the Company received advancement of \$2,700 from Financial Capital Group, LLC ("FCG"), an entity controlled by a Director of the Company. As of April 30, 2026 and October 31, 2025, amounts due from FCG were \$605 and \$3,305, respectively.

As of April 30, 2026 and October 31, 2025, amounts due from Blitz, an advertising company formed by the Company's President, were \$23,058 and \$23,058, respectively.

As of April 30, 2026 and October 31, 2025, total amounts due from related parties were \$23,663 and \$26,363, respectively.

NOTE 9 - STOCKHOLDERS' EQUITY

Preferred Stock

Authorized Stock

The Company has authorized 5,000,000 shares of preferred stock with \$0.001 par value.

Series A Preferred Stock

The Company has designated 5,000,000 preferred shares, par value of \$0.001, as Series A Preferred Stock with a conversion right of 200,000,000 shares of common stock for each share of Series A Preferred Stock. The Preferred A Stock is convertible into common shares at any time at the option of holders.

During the year ended October 31, 2024, the Company issued 2 shares of preferred stock valued at \$10,000 to a related party of the Company for services rendered.

During the year ended October 31, 2024, the Company issued 80 shares of preferred stock to the former Director of the Company for cash proceeds of \$56,500.

As of April 30, 2026 and October 31, 2025, the issued and outstanding Series A Preferred Stock was 132 shares in each period. As of April 30, 2026, all 132 shares of Series A Preferred Stock were held by the President of the Company.

Series B Preferred Stock

The Company has designated 2,500,000 preferred shares, par value of \$0.001, as Series B Preferred Stock with a conversion right of 1 share of common stock for each share of Series B Preferred Stock at \$1.00 per share. The Series B Convertible Preferred Stock is convertible into common stock at any time at the option of holders, available only after 2 years of the issuance of the Series B Preferred Stock, and shall continue for 5 years thereafter.

On March 31, 2025, the Company issued 2,248,035 shares of Preferred B Stock valued at \$2,248,035 as partial consideration for the acquisition of 100% interest in Shibue Couture, Inc. (Note 10)

As of April 30, 2026 and October 31, 2025, the issued and outstanding Series B Preferred Stock was 2,248,035 shares and nil shares, respectively.

Series C Preferred Stock

The Company has designated 10,000,000 preferred shares, par value of \$0.001, as Series C Preferred Stock with a conversion right of 20 shares of common stock for each share of Series C Preferred Stock. The Series C Preferred Stock can be converted into common stock at any time at the option of the holder. Such conversion option is available from the date of issue of Series C Preferred Stock and shall continue thereafter for 25 years.

On April 10, 2025, the Company issued 5,000,000 shares of Series C Preferred Stock valued at \$20,000 to the President as officer compensation upon execution of the employment agreement.

On April 10, 2025, the Company issued 5,000,000 shares of Series C Preferred Stock valued at \$20,000 to the CCO as officer compensation upon execution of the employment agreement.

As of April 30, 2026 and October 31, 2025, 10,000,000 shares and nil shares of Series C Preferred Stock were issued and outstanding, respectively.

Series D Preferred Stock

The Company has designated 11,000,000 preferred shares, par value of \$0.001, as Series D Preferred Stock which can be converted into common stock at the rate of one share of Series D for that number of shares of common stock equal to \$1.00 based upon OTC Markets Average closing Bid price for 5 days prior to conversion. The Series D Preferred Stock can be converted into common stock at any time at the option of the holder. Such conversion option is available from the date of issue of Series D Preferred Stock and shall continue thereafter after 10 years.

On April 25, 2025, the Company issued 5,500,000 shares of Series D Preferred Stock valued at \$2,200 as partial repayment of debt to the former director of the Company at \$102,652. The remaining balance of the debt of \$100,000 was issued with a convertible note on the same date. (Note 5)

On April 25, 2025, the Company issued 5,000,000 shares of Series D Preferred Stock valued at \$2,000 to a consulting company for services rendered.

As of April 30, 2026 and October 31, 2025, 10,500,000 shares and nil shares of Series D Preferred Stock were issued and outstanding, respectively.

Series E Preferred Stock

The Company has designated 600,000 preferred shares, par value of \$0.001, as Series E Preferred Stock with each share convertible into \$1.00 of common stock of the Company based upon 80% of the average of the 10-day closing bid price prior to the date of conversion. The Series E Convertible Preferred Stock is convertible into common stock at any time at the option of holders available only after 2 years of issue of the Series E Preferred Stock.

On March 31, 2025, the Company issued 600,000 shares of Preferred E Stock valued at \$750,000 for the acquisition of 100% interest in BB2494 LLC (Note 10).

As of April 30, 2026 and October 31, 2025, 600,000 shares and nil shares of Series E Preferred Stock were issued and outstanding, respectively.

Common Stock

Authorized Stock

The Company has authorized 4,000,000,000 shares of common stock with \$0.001 par value.

As of April 30, 2026 and October 31, 2025, the issued and outstanding common stock was 3,706,674,707 shares.

NOTE 10 – ACQUISITION

Shibue Couture, Inc.

Effective March 31, 2025, the Company consummated the purchase of 100% of the interests of Shibue Couture, Inc.

The purchase price includes 2,500,000 shares of Preferred B stock valued at \$2,500,000. 2,248,035 Preferred B shares were issued to Shibue on March 31, 2025, with the remaining 251,965 Preferred B shares held pending the settlement of all debts in Shibue and recorded as preferred stock payable in the consolidated balance sheets.

The acquisition was closed on March 31, 2025. Shibue has been included in our consolidated results of operations since the acquisition date.

The following table summarizes the fair value of the consideration paid by the Company:

Fair Value of Consideration:	March 31, 2025
Preferred B stock	\$ 2,248,035
Preferred stock payable	251,965
Total Purchase Price	\$ 2,500,000

The following table summarizes the preliminary identifiable assets acquired and liabilities assumed upon acquisition of Shibue and the calculation of goodwill:

Total purchase price	\$ 2,500,000
Cash	1,857
Accounts receivable	10,461
Inventory	109,529
Total identifiable assets	121,847
Accounts payable	(75)
Due to related parties	(59,545)
Loan payable	(177,900)
Total liabilities assumed	(237,520)
Net assets (liabilities)	\$ (115,673)
Goodwill	\$ 2,615,673

BB2494 LLC

Effective March 31, 2025, the Company consummated the purchase of 100% of the interests of BB2494 LLC.

The purchase price includes 600,000 shares of Preferred E stock valued at \$750,000 which were issued to BB2494 LLC on March 31, 2025.

The acquisition was closed on March 31, 2025. BB2494 has been included in our consolidated results of operations since the acquisition date.

The following table summarizes the fair value of the consideration paid by the Company:

Fair Value of Consideration:	March 31, 2025
Preferred E stock	\$ 750,000
Total Purchase Price	\$ 750,000

The following table summarizes the preliminary identifiable assets acquired and liabilities assumed upon acquisition of BB2494 LLC and the calculation of goodwill:

Total purchase price	\$ 750,000
-----------------------------	-------------------

Cash	318
Total identifiable assets	<u>318</u>
Due to related party	(26)
Total liabilities assumed	<u>(26)</u>
Net assets (liabilities)	\$ <u>292</u>
Goodwill	\$ <u><u>749,708</u></u>

NOTE 11 – SEGMENT REPORTING

Operating segments are comprised of the components of an entity in which separate information is available for evaluation by the Company’s chief operating decision maker, or group of decision makers, in determining how to allocate resources in evaluating performance. The Company consists of a single reporting segment: product sales. The Company’s chief operating decision makers (“CODM”) are the President and CCO of the Company.

The accounting policies of the product sales segment are as described in the summary of significant accounting policies. The CODM evaluates the performance of the product sales segment based on the Company’s net income (loss) as reported in the Consolidated Statements of Operations. The Company’s segment assets are reported on the Consolidated Balance Sheets.

The CODM review performance based on gross profit, operating profit, net earnings and net earnings excluding the impact of the fair value adjustment, a non-GAAP financial measure. Operating profit is reviewed to monitor the operating and administrative expenses of the Company. Profitability is important to the Company’s ability to grow and expand operations and strategic initiatives. The Company does not have any operations or sources of revenue outside of the United States.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of issuance, April 30, 2026 and concluded that no other material events require adjustment or disclosure in these financial statements.