

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Glorywin Entertainment Group, Inc.

2620 S.Maryland Ave #1019

Las Vegas, NV 89109

86.1732.393.1647

qq18581032370@163.com

SIC 5900

Annual Report

For the period ending March 31, 2026 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

356,194,747 as of March 31, 2026 (Current Reporting Period Date or More Recent Date)

356,194,747 as of March 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.

Reska Biotech, Inc. – Currently in process with FINRA
Glorywin Entertainment Group, Inc.
Formerly=Zippy Bags, Inc. until 11-2014

Current State and Date of Incorporation or Registration: August 26, 2010
Standing in this jurisdiction: (e.g. active, default, inactive): Nevada, Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

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

None

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

None

Address of the issuer's principal executive office:

2620 S.Maryland Ave #1019
Las Vegas, NV 89109

Address of the issuer's principal place of business:

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

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

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

2) Security Information

Transfer Agent

Name: Securities Transfer Corporation
Phone: 469-633-0101
Email: johnson@stctransfer.com
Address: 2901 N. Dallas Parkway Suite 380, Plano, TX 75093

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>GWIN</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>3796Q101</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>500,000,000</u>	as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>356,194,747</u>	as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>398</u>	as of date: <u>March 31, 2026</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 securities outstanding:	<u>Preferred Series A</u>	
CUSIP:	<u> </u>	
Par or stated value:	<u> </u>	
Total shares authorized:	<u>100,000</u>	as of date: <u>March 31, 2026</u>
Total shares outstanding:	<u>100,000</u>	as of date: <u>March 31, 2026</u>
Total number of shareholders of record:	<u>1</u>	as of date: <u>March 31, 2026</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.**

Par value \$.001 with a 1:1 voting right

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

Par value \$.001 with a 1:1000 voting right and the same conversion rate

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

None

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

None

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding <u>Opening Balance:</u> Date <u>3.31.24</u> Common: <u>356,194,747</u> Preferred: <u>100,000</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
_____	_____	_____	_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	_____	_____	_____	
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date <u>3.31.26</u> Common: <u>356,194,747</u> Preferred: <u>100,000</u>									

Example: A company with a fiscal year end of December 31st 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2025 pursuant to the tabular format above.

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

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
Total Outstanding Balance:			Total Shares:					

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

4) Issuer’s Business, Products and Services

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

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

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.

We are currently working on anti-cancer drug research to obtain and file for our own intellectual property

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

None

C. Describe the issuers' principal products or services.

Reska Biotech, Inc. is a 3D bioprinting technology research and development, anti-cancer drug research and development.

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.

Management provides office space at no charge

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)
Solin Hoem	Officer	Chongqing China	70,000,000	Common	19.653%
Sorphea Rath	Officer	Chongqing China	100,000,000	Common	28.075%
WEN WEI WU	5%	MACAO NEW PORT	55,210,392	Common	15.501%
Jiami Cheng	5%	Chongqing China	80,000,000	Common	22.460

Jiami Cheng	5%	Chongqing China	100,000	Preferred	100%

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

7) Legal/Disciplinary History

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

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

None

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

None

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

None

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

None

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

None

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

None

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

None

8) Third Party Service Providers

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

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

Securities Counsel

Name: Donald Keer
Address 1: 3663 Greenwood Circle
Address 2: Chalfont, PA 18914
Phone: 215-962-9378
Email: don@keeresq.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: Caren Currier
Title: Consultant
Relationship to Issuer: Consultant

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

- IFRS
 U.S. GAAP

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

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

Describe the qualifications of the person or persons who prepared the financial statements:⁶ 25 years of accounting experience

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, Sorphea Rath certify that:

1. I have reviewed this Disclosure Statement for GLORYWIN ENTERTAINMENT GROUP;
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 26, 2026 [Date]

/s/ Sorphea Rath [CEO's Signature]

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

Principal Financial Officer:

I, Sorphea Rath certify that:

1. I have reviewed this Disclosure Statement for GLORYWIN ENTERTAINMENT GROUP;
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 26, 2026 [Date]

/s Sorphea Rath / [CFO's Signature]

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

Glorywin Entertainment Group, Inc.
Balance Sheet Prev Year Comparison
As of March 31, 2026

	Mar 31, 26	Mar 31, 25
ASSETS		
Current Assets		
Checking/Savings		
Cash & Cash Equivalents	0.00	0.00
Total Checking/Savings	0.00	0.00
Total Current Assets	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	300.00	300.00
Total Accounts Payable	300.00	300.00
Other Current Liabilities		
Accrued Liabilities & Other	2,775.00	2,175.00
Due to Related Party	59,973.38	51,873.38
Total Other Current Liabilities	62,748.38	54,048.38
Total Current Liabilities	63,048.38	54,348.38
Total Liabilities	63,048.38	54,348.38
Equity		
1-Common Stock	356,195.00	356,195.00
1.2 Preferred Series A	100.00	100.00
2-Additional paid in capital	3,850,446.00	3,850,446.00
Retained Earnings	-4,269,789.38	-4,261,089.38
Total Equity	-63,048.38	-54,348.38
TOTAL LIABILITIES & EQUITY	0.00	0.00

Glorywin Entertainment Group, Inc.
Profit & Loss Prev Year Comparison
April 2025 through March 2026

	<u>Apr '25 - Mar 26</u>	<u>Apr '24 - Mar 25</u>
Income	0.00	0.00
Expense		
Bank Fees	0.00	0.00
Business License Fee	0.00	0.00
Dues & Subscription	0.00	0.00
OTC Fees	7,500.00	5,940.00
Payroll Expenses	0.00	0.00
Professional Fees	0.00	1,600.00
Transfer Agent Fees	1,200.00	600.00
Total Expense	<u>8,700.00</u>	<u>8,140.00</u>
Net Income	<u><u>-8,700.00</u></u>	<u><u>-8,140.00</u></u>

Glorywin Entertainment Group, Inc.
Statement of Cash Flows
April 2025 through March 2026

	<u>Apr '25 - Mar 26</u>	<u>Apr '24 - Mar 25</u>
OPERATING ACTIVITIES		
Net Income	-8,700.00	-8,140.00
Adjustments to reconcile Net Income to net cash provided by operations:		
Accounts Receivable	0.00	0.00
Accounts Payable	0.00	300.00
Accrued Liabilities & Other	600.00	300.00
Convertible Note - Phil Sands	0.00	0.00
Due to Caren Currier	0.00	0.00
Due to Related Party	8,100.00	7,540.00
Payroll Liabilities	0.00	0.00
Net cash provided by Operating Activities	<u>0.00</u>	<u>0.00</u>
INVESTING ACTIVITIES		
Other Current Assets	0.00	0.00
Net cash provided by Investing Activities	<u>0.00</u>	<u>0.00</u>
FINANCING ACTIVITIES		
1-Common Stock	0.00	0.00
1.2 Preferred Series A	0.00	0.00
2-Additional paid in capital	0.00	0.00
3-Accumulated other comp loss	0.00	0.00
Capital Stock	0.00	0.00
Dividends Paid	0.00	0.00
Opening Balance Equity	0.00	0.00
Retained Earnings	0.00	0.00
Net cash provided by Financing Activities	<u>0.00</u>	<u>0.00</u>
Net cash increase for period	<u>0.00</u>	<u>0.00</u>
Cash at beginning of period	<u>0.00</u>	<u>0.00</u>
Cash at end of period	<u><u>0.00</u></u>	<u><u>0.00</u></u>

GLORYWIN ENTERTAINMENT GROUP
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY/DEFICIT

	Number of Common Shares	Par Value of Common Stock	Number of Preferred Shares	Par Value of Preferred Stock	Additional Paid in Capital	Accumulated Deficit	Total Shareholder's Equity
BALANCE AT March 31, 2024	356,194,747	356,195	100,000	100	3,850,446	-4,252,949	-46,208
Net Loss – 6.30.24						(300)	(300)
Due to related Party							0
Shares Issued							
BALANCE AT June 30, 2024	356,194,747	356,195	100,000	100	3,850,446	-4,253,249	-46,508
Net Loss – 9.30.24						(7,290)	(7,290)
Due to related Party							0
Shares Issued							
BALANCE AT September 30, 2024	356,194,747	356,195	100,000	100	3,850,446	-4,260,539	-53,798
Net Loss – 12.31.24						(550)	(550)
Due to related Party							0
Shares Issued							
BALANCE AT December 31, 2024	356,194,747	356,195	100,000	100	3,850,446	-4,261,089	-54,348
Net Loss – 3.31.25						0	0
Due to related Party							0
Shares Issued							
BALANCE AT 3.31.25	356,194,747	356,195	100,000	100	3,850,446	-4,261,089	-54,348
Net Loss – 6.30.25						0	0
Due to related Party							0
Shares Issued							
BALANCE AT 6.30.25	356,194,747	356,195	100,000	100	3,850,446	-4,261,089	-54,348
Net Loss – 9.30.25						(7,800)	(7,800)
Due to related Party							0
Shares Issued							
BALANCE AT 9.30.25	356,194,747	356,195	100,000	100	3,850,446	-4,268,889	-62,148
Net Loss – 12.31.25						(300)	(300)
Due to related Party							0
Shares Issued							
BALANCE AT 12.31.25	356,194,747	356,195	100,000	100	3,850,446	-4,269,189	-62,448
Net Loss – 03.31.26						(600)	(600)
Due to related Party							0
Shares Issued							
BALANCE AT 3.31.26	356,194,747	356,195	100,000	100	3,850,446	-4,269,789	-63,048

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1 – NATURE OF BUSINESS

Glorywin Entertainment Group Inc. ("Glorywin"), formerly known as Zippy Bags, Inc., was incorporated in the state of Nevada on August 26, 2010 ("Inception"). It was initially formed to market a snowboard carrying bag locally, in the Salt Lake City, Utah area to snowboard shops and outdoor retailers. Currently, the company, Glorywin Entertainment Group, Inc. (GWIN) is in the process of changing the name to Reska Biotech, Inc. is a 3D bioprinting technology research and development, anti-cancer drug research and development.

Note 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

We prepared the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") and pursuant to the U.S. Securities and Exchange Commission ("SEC") rules. We included all adjustments that are necessary for the fair presentation of our financial position, results of operations, and cash flows for the periods presented.

Use of Estimates

The preparation of consolidated financial statements that conform with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the 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. Actual results could differ from those estimates. The Company continually evaluates its estimates, including those related to bad debts, income taxes, and the valuation of equity transactions. The Company bases its estimates on historical experience and on various other assumptions that it believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Any future changes to these estimates and assumptions could cause a material change to our reported amounts of revenues, expenses, assets and liabilities. Actual results may differ from these estimates under different assumptions or conditions.

Fair value of Financial Instruments

The Company's financial instruments consist principally of cash and cash equivalents, accounts receivable, accrued liability and other payables. The carrying amounts of such financial instruments in the accompanying balance sheets approximate their fair values due to their relatively short-term nature.

Transactions involving related parties cannot be presumed to be carried out on an arm's-length basis, as the requisite conditions of competitive, free-market dealings may not exist. Representations about transactions with related parties, if made, shall not imply that the related party transactions were consummated on terms equivalent to those that prevail in

arm's-length transactions unless such representations can be substantiated. It is not, however, practical to determine the fair value of other payables to related parties due to their related party nature.

Related Party Transactions

A related party is generally defined as (i) any person that holds 10% or more of the Company's securities including such person's immediate families, (ii) the Company's management, (iii) someone that directly or indirectly controls, is controlled by or is under common control with the Company, or (iv) anyone who can significantly influence the financial and operating decisions of the Company. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

Stock-Based Compensation

The Company accounts for stock based compensation issued to employees in accordance with ASC 718 "Stock Compensation". ASC 718 requires companies to recognize an expense in the statement of income at the grant date of stock options and other equity based compensation issued to employees. The Company accounts for non-employee share-based awards in accordance with ASC 505-50 "Equity-based payments to nonemployees".

Operating Leases

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Payments made under operating leases are charged to the consolidated statements of operations on a straight-line basis over the lease period.

Cash and Cash Equivalents

We maintain cash balances in non-interest-bearing accounts, which do not currently exceed federally insured limits. For the purpose of the statements of cash flows, all highly liquid investments with an original maturity of three months or less are considered to be cash equivalents.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are presented net of an allowance for doubtful accounts. Management of the Company makes judgments as to its ability to collect outstanding receivables and provides allowances for the portion of receivables when collection becomes doubtful. Provisions are made based upon a specific review of all significant outstanding invoices. For those invoices not specifically reviewed, provisions are provided at different rates, based upon the age of the receivables. In determining these percentages, management analyzes its historical collection experience and current economic trends. If the historical data the Company uses to calculate the allowance for doubtful accounts does not reflect the future ability to collect outstanding receivables, additional provisions for doubtful accounts may be needed and the future results of operations could be materially affected. As of March 31, 2026 and 2025, the Company did not establish, based on a review of outstanding balances, an allowance for doubtful accounts.

Income Taxes

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. A valuation allowance is provided for significant deferred tax assets when it is more likely than not, that such asset will not be recovered through future operations. Current income taxes are provided for in accordance with the laws and regulations applicable to the Company as enacted by the relevant tax authorities.

Revenue Recognition

Company did not generate any revenue for the twelve months ended March 31, 2026

Recent accounting pronouncements

In August 2015, the FASB issued ASU 2015-14, "Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date". The amendments in ASU 2015-14 defer the effective date of ASU 2014-09 for all entities by one year. Public business entities, certain not-for-profit entities, and certain employee benefit plans should apply the guidance in ASU 2014-09 to annual reporting periods beginning after December 15, 2017, including interim reporting periods within that reporting period. Earlier application is permitted only as of annual reporting periods beginning after December 15, 2016, including interim reporting periods within that reporting period. The Company is currently in the process of evaluating the impact of the adoption on its consolidated financial statements.

In September 2015, the FASB issued ASU 2015-16, "Business Combinations (Topic 805): Simplifying the Accounting for Measurement-Period Adjustments". The amendments in ASU 2015-16 require that an acquirer recognize adjustments to estimated amounts that are identified during the measurement period in the reporting period in which the adjustment amounts are determined. The amendments require that the acquirer record, in the same period's financial statements, the effect on earnings of changes in depreciation, amortization, or other income effects, if any, as a result of the change to the estimated amounts, calculated as if the accounting had been completed at the acquisition date. The amendments also require an entity to present separately on the face of the income statement or disclose in the notes the portion of the amount recorded in current-period earnings by line item that would have been recorded in previous reporting periods if the adjustment to the estimated amounts had been recognized as of the acquisition date. The amendments in the ASU are effective for public business entities for fiscal years beginning after December 15, 2015, including interim periods within those fiscal years. The adoption of this standard is not expected to have a material impact on the Company's consolidated financial statements.

In November 2015, the FASB issued ASU 2015-17, "Income Taxes (Topic 740): Balance Sheet Classification of Deferred Taxes". The amendments in ASU 2015-17 eliminates the current requirement for organizations to present deferred tax liabilities and assets as current and noncurrent in a classified balance sheet. Instead, organizations will be required to classify all deferred tax assets and liabilities as noncurrent. The amendments in the ASU are effective for public business entities for financial statements issued for annual periods beginning after December 15, 2016, and interim periods within those annual periods. The Company is currently in the process of evaluating the impact of the adoption on its consolidated financial statements.

In January 2016, the FASB issued ASU 2016-01, "Financial Instruments - Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities". Among other things, the amendments in ASU 2016-01 require equity investments (except those accounted for under the equity method of accounting, or those that result in consolidation of the investee) to be measured at fair value with changes in fair value recognized in net income, public business entities to use the exit price notion when measuring the fair value of financial instruments for disclosure purposes, separate presentation of financial assets and financial liabilities by measurement category and form of financial asset (i.e., securities or loans and receivables), and eliminates the requirement for public business entities to disclose the method(s) and significant assumptions used to estimate the fair value that is required to be disclosed for financial instruments measured at amortized cost. The amendments in the ASU are effective for public companies for fiscal years beginning after December 15, 2017, including interim periods within those fiscal years. The adoption of this standard is not expected to have a material impact on the Company's consolidated financial statements.

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Note 3 – ACCOUNTS RECEIVABLE

Since then the Company do not have any account receivable because there is no any business activity with the exception of working on research and intellectual property commenced thus far.

Note 4 – INCOME TAXES

Glorywin is incorporated in the State of Nevada and is subject to the United States federal income tax at an effective tax rate of 34%. The company is undergoing the process with FINRA to change the name to Reska Biotech, Inc.

Note 5 – RELATED PARTY TRANSACTIONS

The company officers are currently funding the R&D portion of the company

Note 6 - COMMITMENTS AND CONTINGENCIES

None

Note 7 – SUBSEQUENT EVENTS

Glorywin Entertainment Group, Inc. is changing its name to Reska Biotech, Inc