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VISIBER57 CORP.

FORM 10-Q
(Quarterly Report)

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

☒ QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal period ended: February 28, 2023

or

☐TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

VISIBER57 CORP.

(Exact name of small business issuer as specified in its charter)

Delaware	**000-55570**	**61-1633330**
(State or Jurisdiction of Incorporation or Organization)	(Commission File Number)	(I.R.S. Employer Identification No.)

No. 104-2F, Section 1,Yanping North Road Datong District,Taipei City 10341 Taiwan	**+886-285012196**
(Address of principal executive offices and zip code)	(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the last 90 days. YES ☒ NO ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulations S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). YES ☒ NO ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	Accelerated filer	Non-accelerated filer	Smaller reporting company	Emerging growth company
☐	☐	☒	☒	☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES ☐ NO ☒

Securities Registered Pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol	Name of Each Exchange on Which Registered
N/A	N/A	N/A

As of April 28, 2023, 7,000,000 shares of the registrant's common stock, Par value $0.0001 per share, were outstanding.

VISIBER57 CORP.

Form 10-Q
February 28, 2023

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PART I - FINANCIAL INFORMATION

FINANCIAL STATEMENTS

VISIBER57 CORP.
BALANCE SHEETS

	February 28, 2023 (Unaudited)	August 31, 2022
ASSETS		
CURRENT ASSETS:		
Prepaid expenses	$ 8,295	$ 1,623
Total Current Assets	8,295	1,623
TOTAL ASSETS	$ 8,295	$ 1,623
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES:		
Accounts payable	$ 12,679	$ 5,880
Due to related party	376,551	346,441
Total Current Liabilities	389,230	352,321
TOTAL LIABILITIES	389,230	352,321
STOCKHOLDERS' DEFICIT:		
Preferred stock, $0.0001 par value, 75,000,000 shares authorized, no shares issued and outstanding at February 28, 2023 and August 31, 2022	-	-
Common stock, $0.0001 par value, 425,000,000 shares authorized, 7,000,000 shares issued and outstanding at February 28, 2023 and August 31, 2022	700	700
Series A Preferred Stock, $0.0001 par value, 1 share issued and outstanding at February 28, 2023 and August 31, 2022	0	0
Additional paid-in capital	23,800	23,800
Accumulated deficit	(405,435)	(375,198)
TOTAL STOCKHOLDERS' DEFICIT	(380,935)	(350,698)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$ 8,295	$ 1,623

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

VISIBER57 CORP.
STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended		For the Six Months Ended	
	February 28 2023	**February 28 2022**	**February 28 2023**	**February 28 2022**
OPERATING EXPENSES:				
Professional fees	$ 13,175	$ 11,300	$ 21,200	$ 15,600
General and administrative expense	4,711	4,557	9,037	9,159
Total Operating Expenses	17,886	15,857	30,237	24,759
LOSS BEFORE INCOME TAX	(17,886)	(15,857)	(30,237)	(24,759)
INCOME TAX EXPENSE	-	-	-	-
NET LOSS	$ (17,886)	$ (15,857)	$ (30,237)	$ (24,759)
BASIC AND DILUTED LOSS PER COMMON SHARE:				
Net loss per common shares - basic and diluted	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING:				
Basic and diluted	7,000,000	7,000,000	7,000,000	7,000,000

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

VISIBER57 CORP.
STATEMENT OF CHANGES IN STOCKHOLDERS' DEFICIT
For the Six Months Ended February 28, 2023
(Unaudited)

	Preferred Stock		Series A Preferred Stock		Common Stock		Additional		Total
	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount	Paid-in Capital	Accumulated Deficit	Stockholders' Deficit
Balance, August 31, 2022	-	$ -	1	$ 0	7,000,000	$ 700	$ 23,800	$ (375,198)	$ (350,698)
Net loss	-	-	-	-	-	-	-	(12,351)	(12,351)
Balance, November 30, 2022	-	$ -	1	$ 0	7,000,000	$ 700	$ 23,800	$ (387,549)	$ (363,049)
Net loss	-	-	-	-	-	-	-	(17,886)	(17,886)
Balance, February 28, 2023	-	$ -	1	$ 0	7,000,000	$ 700	$ 23,800	$ (405,435)	$ (380,935)

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

VISIBER57 CORP.
STATEMENT OF CHANGES IN STOCKHOLDERS' DEFICIT
For the Six Months Ended February 28, 2022
(Unaudited)

	Preferred Stock		Series A Preferred Stock		Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount			
Balance, August 31, 2021	-	$ -	1	$ 0	7,000,000	$ 700	$ 23,800	$ (329,873)	$ (305,373)
Net loss	-	-	-	-	-	-	-	(8,902)	(8,902)
Balance, November 30, 2021	-	$ -	1	$ 0	7,000,000	$ 700	$ 23,800	$ (338,775)	$ (314,275)
Net loss	-	-	-	-	-	-	-	(15,857)	(15,857)
Balance, February 28, 2022	-	$ -	1	$ 0	7,000,000	$ 700	$ 23,800	$ (354,632)	$ (330,132)

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

VISIBER57 CORP.
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Six Months Ended February 28,	
	2023	**2022**
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (30,237)	$ (24,759)
Adjustments to reconcile net loss from operations to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Prepaid expenses	1,623	1,247
Accounts payable	28,614	23,512
NET CASH USED IN OPERATING ACTIVITIES	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	-	-
CASH AND CASH EQUIVALENTS - beginning of period	-	-
CASH AND CASH EQUIVALENTS - end of period	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for:		
Interest	$ -	$ -
Income taxes	$ -	$ -
NON-CASH TRANSACTION		
Prepayment made by related party	$ 8,295	$ 8,167
Operating expenses paid by related party	$ 21,815	$ 16,912

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

VISIBER57 CORP.
Notes to Unaudited Financial Statements
February 28, 2023

NOTE 1 –ORGANIZATION AND NATURE OF OPERATIONS

VISIBER57 Corp. (the "Company"), was incorporated in the State of Delaware on December 31, 2013 and established a fiscal year end of August 31. Effective on March 23, 2017, the Company changed its name to VISIBER57 CORP. and its trading symbol to "VCOR" effective April 11, 2017 in connection with its plan to expand its business and rebrand its identity. The Company was engaged in the electronic management and appointment of licensed producers in the insurance industry of the United States. On March 22, 2023, the Company filed a Form 8-K with the Securities and Exchange Commission to report a change in shell company status.

NOTE 2 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The accompanying unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") and the rules and regulations of the United States Securities and Exchange Commission, and should be read in conjunction with the audited financial statements and notes thereto contained in the Company's most recent Annual Financial Statements filed with the SEC on Form 10-K.

In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim period presented have been reflected herein. The results of operations for the interim period are not necessarily indicative of the results to be expected for the full year.

Going concern

These unaudited financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates, among other things, the realization of assets and the satisfaction of liabilities in the normal course of business. As reflected in the accompanying unaudited financial statements, the Company had a net loss of $30,237 and $24,759 for the six months ended February 28, 2023 and 2022, respectively. The working capital deficit was $380,935 as of February 28, 2023. The net cash generated from operating activities was $0 for both the six months ended February 28, 2023 and 2022. These factors raise substantial doubt about the Company's ability to continue as a going concern for twelve months from the issuance of this report.

Management cannot provide assurance that the Company will ultimately achieve profitable operations or become cash flow positive, or raise additional debt and/or equity capital. The Company is seeking to raise capital through additional debt and/or equity financings to fund its operations in the future. Although the Company has historically raised capital from sales of equity, from related party working capital advances, and from the issuance of promissory notes, there is no assurance that it will be able to continue to do so. If the Company is unable to raise additional capital or secure additional lending in the near future, management expects that the Company will need to curtail its operations. These unaudited financial statements do not include any adjustments related to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Use of estimates

The preparation of the financial statements in conformity with generally accepted accounting principles in the United States of America 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 expenses during the reporting period. Actual results could differ from these estimates.

Related party

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

Net loss per common share

Basic net loss per common share is computed by dividing net loss by the weighted-average number of common shares outstanding during the period. Diluted net loss per share is computed similar to basic net loss per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. In periods where losses are reported, the weighted-average number of common stock outstanding excludes common stock equivalents, because their inclusion would be anti-dilutive. At February 28, 2023, there were no outstanding common share equivalents.

Recent accounting pronouncements

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying financial statements.

NOTE 3 –RELATED PARTY TRANSACTIONS

During the six months ended February 28, 2023 and 2022, 57 Society, a Company under the common control of Choong Jeng Hew, the Company's Chief Executive Officer, paid $21,815 and $16,912 of operating expenses, respectively, and made $8,295 and $8,167 prepayment for OTC market annual fee, respectively, on behalf of the Company. As of February 28, 2023 and August 31, 2022, the Company had an outstanding payable to 57 Society in the amount of $376,551 and $346,441, respectively. The payable is unsecured, does not bear interest and is due on demand.

The Company's principal executive offices in Taiwan, which it shares with its controlling shareholder, 57 Society, are furnished to the Company by 57 Society without any charge.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Cautionary Note Regarding Forward-Looking Information and Factors That May Affect Future Results

This Quarterly Report on Form 10-Q contains forward-looking statements regarding our business, financial condition, results of operations and prospects. The Securities and Exchange Commission (the "SEC") encourages companies to disclose forward-looking information so that investors can better understand a company's future prospects and make informed investment decisions. This Quarterly Report on Form 10-Q and other written and oral statements that we make from time to time contain such forward-looking statements that set out anticipated results based on management's plans and assumptions regarding future events or performance. We have tried, wherever possible, to identify such statements by using words such as "anticipate," "estimate," "expect," "project," "intend," "plan," "believe," "will" and similar expressions in connection with any discussion of future operating or financial performance. In particular, these include statements relating to future actions, future performance or results of current and anticipated sales efforts, expenses, the outcome of contingencies, such as legal proceedings, and financial results.

We caution that these factors could cause our actual results of operations and financial condition to differ materially from those expressed in any forward-looking statements we make and that investors should not place undue reliance on any such forward-looking statements. Further, any forward-looking statement speaks only as of the date on which such statement is made, and we undertake no obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement is made or to reflect the occurrence of anticipated or unanticipated events or circumstances. New factors emerge from time to time, and it is not possible for us to predict all of such factors. Further, we cannot assess the impact of each such factor on our results of operations or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statements.

The following discussion should be read in conjunction with our unaudited financial statements and the related notes that appear elsewhere in this Quarterly Report on Form 10-Q.

Company Overview

VISIBER57 CORP. (the "Company"), formerly eBizware, Inc., a Delaware corporation, was formed on December 31, 2013. The Company was headquartered at Unit B19, 9/F, Efficiency House, 35 Tai Yau Street, San Po Kong, Kowloon, Hong Kong. The Company was engaged in the electronic management and appointment of licensed producers in the insurance industry of the United States. On August 5, 2021, the Company relocated its headquarter to No. 104-2F, Section 1, Yanping North Road, Datong District, Taipei City 10341, Taiwan.

On August 12, 2016, in connection with the sale of a controlling interest in the Company, Mark W. DeFoor, the Company's former Chief Executive Officer and Director, entered into and closed on that certain Share Purchase Agreement with 57 Society, whereby 57 Society purchased from Mr. DeFoor a total of 5,000,000 shares of the Company's common stock for an aggregate price of $321,000. The shares acquired represented approximately 94.70% of the issued and outstanding shares of common stock of the Company. Following the closing of the Agreement, Mark W. DeFoor resigned from all positions held of the Company and Choong Jeng Hew was appointed as the Chief Executive Officer and President of the Company. The Company then ceased its activities in the electronic management and appointment of licensed producers in the insurance industry and abandoned that business model.

On March 23, 2017, the Company filed a Certificate of Amendment to its Certificate of Incorporation with the Delaware Secretary of State to change its name from eBizware, Inc. to VISIBER57 CORP. and its trading symbol to "VCOR" with an effective date of April 11, 2017. The Company is currently seeking new business opportunities or acquisitions including the exploration of acquiring, developing and launching a cloud-based application (APP) that utilizes a predictive algorithm to foster closely knitted communities made up of individuals, families and businesses from a diverse background.

On September 18, 2019, the Company filed a Certificate of Amendment to its Certificate of Incorporation with the Delaware Secretary of State to implement a 2.5-for-1 forward stock split (the "Forward Stock Split") of the Company's issued and outstanding common stock, which became effective on November 8, 2019. Each one (1) share owned by a stockholder was exchanged for two-and-one-half (2.5) shares of common stock, and the number of shares of the Company's common stock issued and outstanding was increased proportionately based on the Forward Stock Split. The number of authorized shares was not adjusted. All issued and outstanding shares and per share amounts in the accompanying historical financial statements have been retroactively adjusted to reflect the Forward Stock Split. On February 20, 2020, 57 Society International Ltd. transferred 5,587,000 shares of the Company's common stock to individual shareholders. The ownership of 57 Society International Ltd. decreased from 94.70% to 52.37%.

On June 7, 2021, the Company's Board of Directors has authorized the Company to create a new series of one share of preferred stock designated the Series A Preferred Stock at par value of $0.0001 per share. The voting power of each share of Series A Preferred Stock is equal to 110% of the issued and outstanding shares of common stock of the Company. Each share of Series A Preferred Stock shall be convertible into one fully paid and non-assessable share of common stock at the option of the holder. An option to purchase 6,200,000 shares of common stock of the Company in consideration for 1 share of Series A Preferred Stock is granted.

On June 8, 2021, 57 Society International Ltd. had completed the transfer of 6,200,000 shares of common stock to the Company. The ownership of 57 Society International Ltd. decreased from 52.37% to 10.19%. On July 8, 2021, the Company and 57 Society International Ltd. entered into a stock purchase agreement. Pursuant to the agreement, the Company issued one share of Series A Preferred Stock to 57 Society International Ltd. in consideration of the return of 6,200,000 shares of common stock.

On March 22, 2023, the Company filed a Form 8-K with the Securities and Exchange Commission to report a change in shell company status.

No timetable has been set to accomplish our business objectives and we do not presently have any firm commitment from any third parties to acquire or develop this business or raise the capital needed upon terms acceptable to us. When we commence this implementation and secure financing, we will identify our plan of operations, a marketing strategy, opportunities and competition.

Results of Operations

The following comparative analysis on results of operations was based primarily on the comparative unaudited financial statements, footnotes and related information for the periods identified below and should be read in conjunction with the financial statements and the notes to those statements that are included elsewhere in this report.

Three and Six Months Ended February 28, 2023 and 2022

Revenue

The Company did not generate revenues during the three and six months ended February 28, 2023 and 2022.

Total Operating Expenses

For the three months ended February 28, 2023, the Company incurred operating expenses, in the amount of $17,886 compared to $15,857 for the three months ended February 28, 2022, an increase of $2,029 or 12.80%. The increase was attributable to an increase in professional fees of $1,875 or 16.59%, primarily due to an increase in accounting fees.

For the six months ended February 28, 2023, the Company incurred operating expenses in the amount of $30,237 compared to $24,759 for the six months ended February 28, 2022, an increase of $5,478 or 22.13%. The increase was attributable to an increase in professional fees of $5,600 or 35.90%, primarily due to an increase in accounting fees.

Net Loss

The Company incurred a net loss for the three months ended February 28, 2023, in the amount of $17,886 compared to $15,857 for the three months ended February 28, 2022, an increase of $2,209 or 12.80%. This increase is a result of the increase in total operating expenses discussed above.

The Company incurred a net loss for the six months ended February 28, 2023, in the amount of $30,237 compared to $24,759 for the six months ended February 28, 2022, an increase of $5,478 or 22.13%. This increase was a result of the increase in total operating expenses discussed above.

Liquidity and Capital Resources

Liquidity is the ability of an enterprise to generate adequate amounts of cash to meet its needs for cash requirements. As of February 28, 2023, the Company's working capital deficit amounted to $380,935, an increase of $30,237 or 8.62% of working capital deficit as compared to working capital deficit of $350,698 as of August 31, 2022. This increase in working capital deficit was primarily a result of an increase in the current liability accounts resulting from an increase in due to related party of $30,110 or 8.69% and accounts payable of $6,799 or 115.63%.

During the six months ended February 28, 2023 and 2022, 57 Society, a Company under the common control of Choong Jeng Hew, the Company's Chief Executive Officer, paid $21,815 and $16,912 of operating expenses, respectively, and made $8,295 and $8,167 prepayment, respectively, on behalf of the Company. As of February 28, 2023 and August 31, 2022, the Company had an outstanding payable to 57 Society in the amount of $376,551 and $346,441, respectively. The payable is unsecured, does not bear interest and is due on demand.

For the three and six months ended February 28, 2023 and 2022, net cash used in operating activities amounted to $0 for both periods.

We do not have sufficient resources to effectuate our business plan. We will have to raise additional funds to pay for all of our planned expenses. We potentially will have to issue additional debt or equity, or enter into a strategic arrangement with a third party to carry out our business plan. There can be no assurance that additional capital will be available to us. We currently have no agreements, arrangements or understandings with any person to obtain funds through bank loans, lines of credit or any other sources. Since we have no other such arrangements or plans currently in effect, our inability to raise funds for the above purposes will have a severe negative impact on our ability to remain a viable company. We are dependent upon our controlling shareholders to provide or loan us funds to meet our working capital needs.

Going Concern

These unaudited financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates, among other things, the realization of assets and the satisfaction of liabilities in the normal course of business. As reflected in the accompanying unaudited financial statements, the Company had a net loss of $30,237 and $24,759 for the six months ended February 28, 2023 and 2022, respectively. The working capital deficit was $380,935 as of February 28, 2023. The net cash generated from operating activities was $0 for both the six months ended February 28, 2023 and 2022. These factors raise substantial doubt about the Company's ability to continue as a going concern for twelve months from the issuance of this report.

Management cannot provide assurance that the Company will ultimately achieve profitable operations or become cash flow positive, or raise additional debt and/or equity capital. The Company is seeking to raise capital through additional debt and/or equity financings to fund its operations in the future. Although the Company has historically raised capital from sales of equity, from related party working capital advances, and from the issuance of promissory notes, there is no assurance that it will be able to continue to do so. If the Company is unable to raise additional capital or secure additional lending in the near future, management expects that the Company will need to curtail its operations. These unaudited financial statements do not include any adjustments related to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Off-Balance Sheet Arrangements

Under SEC regulations, we are required to disclose our off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, such as changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors. As of February 28, 2023, we had no off-balance sheet arrangements.

Critical Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not applicable.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures.

Management is responsible for the preparation of our financial statements and related information. Management uses its best judgment to ensure that the financial statements present fairly, in material respects, our financial position and results of operations in conformity with generally accepted accounting principles.

Management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in the Exchange Act. These internal controls are designed to provide reasonable assurance that the reported financial information is presented fairly, that disclosures are adequate and that the judgments inherent in the preparation of financial statements are reasonable. There are inherent limitations in the effectiveness of any system of internal controls including the possibility of human error and overriding of controls. Consequently, an ineffective internal control system can only provide reasonable, not absolute, assurance with respect to reporting financial information.

Our internal control over financial reporting includes policies and procedures that: (i) pertain to maintaining records that, in reasonable detail, accurately and fairly reflect our transactions; (ii) provide reasonable assurance that transactions are recorded as necessary for preparation of our financial statements in accordance with generally accepted accounting principles and that the receipts and expenditures of company assets are made in accordance with our management and directors authorization; and (iii) provide reasonable assurance regarding the prevention of or timely detection of unauthorized acquisition, use or disposition of assets that could have a material effect on our financial statements.

Under the supervision of management, including our Chief Executive Officer and our Chief Financial Officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and subsequent guidance prepared by the Commission specifically for smaller public companies. Based on that evaluation, our management concluded that our internal control over financial reporting was not effective as of February 28, 2023 because it identified the following material weakness:

1) We do not have an Audit Committee.
2) We did not maintain appropriate segregation of duties.
3) We have not implemented policies and procedures that provide for multiple levels of supervision and review.
4) The Company does not have well-established procedures to authorize and approve related party transactions.

A material weakness is a deficiency or a combination of deficiencies in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the annual or interim consolidated financial statements will not be prevented or detected on a timely basis.

We expect to be materially dependent upon third parties to provide us with accounting consulting services for the foreseeable future which we believe mitigates the impact of the material weaknesses discussed above. Until such time as we have a chief financial officer with the requisite expertise in U.S. GAAP and establish an audit committee and implement internal controls and procedures, there are no assurances that the material weaknesses and significant deficiencies in our disclosure controls and procedures will not result in errors in our financial statements which could lead to a restatement of those financial statements.

Our management, including our Chief Executive Officer and Chief Financial Officer, does not expect that our disclosure controls and procedures or our internal controls will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints and the benefits of controls must be considered relative to their costs. Due to the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within our company have been detected.

Changes in Internal Controls over Financial Reporting.

There have been no changes in our internal control over financial reporting during the last fiscal quarter covered by this report that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

None.

ITEM 1A. RISK FACTORS

As a smaller reporting company (as defined in Rule 12b-2 of the Exchange Act), we are not required to provide the information called for by this Item 1A.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

ITEM 5. OTHER INFORMATION

On June 7, 2021, the Company designated a class of preferred stock titled, Series A Preferred Stock, with a par value of $0.0001 per share, and consisting of one share. The Series A Preferred Stock carries voting rights equal to 110% of the total voting rights of the outstanding common stock and voting power of the Company, and has the right to appoint one director of the Company.

Additionally, the one share of Series A Preferred Stock contains protective provisions, which precludes the Company from taking the certain actions without the approval of the holder of the share of Series A Preferred Stock. More specifically, so long as any shares of Series A Preferred Stock are outstanding, the Company shall not, without first obtaining the approval (by vote or written consent, as provided by law) of the holders of at least a majority of the then outstanding shares of Series A Preferred Stock, voting as a separate class:

(a) amend the Articles of Incorporation or, unless approved by the Board of Directors, including by the Series A Director, amend the Company's Bylaws;
(b) change or modify the rights, preferences or other terms of the Series A Preferred Stock, or increase or decrease the number of authorized shares of Series A Preferred Stock;
(c) reclassify or recapitalize any outstanding equity securities, or, unless approved by the Board of Directors, including by the Series A Director, authorize or issue, or undertake an obligation to authorize or issue, any equity securities or any debt securities convertible into or exercisable for any equity securities (other than the issuance of stock-options or securities under any employee option or benefit plan);
(d) authorize or effect any transaction constituting a "Deemed Liquidation" under the Articles, or any other merger or consolidation of the Company;
(e) increase or decrease the size of the Board of Directors as provided in the Bylaws of the Company or remove the Series A Director (unless approved by the Board of Directors, including the Series A Director);
(f) declare or pay any dividends or make any other distribution with respect to any class or series of capital stock (unless approved by the Board of Directors, including the Series A Director);
(g) redeem, repurchase or otherwise acquire (or pay into or set aside for a sinking fund for such purpose) any outstanding shares of capital stock (other than the repurchase of shares of Common Stock from employees, consultants or other service providers pursuant to agreements approved by the Board of Directors under which the Company has the option to repurchase such shares at no greater than original cost upon the occurrence of certain events, such as the termination of employment) (unless approved by the Board of Directors, including the Series A Director);

(h) create or amend any stock option plan of the Company, if any (other than amendments that do not require approval of the stockholders under the terms of the plan or applicable law) or approve any new equity incentive plan;
(i) replace the President and/or Chief Executive Officer of the Company (unless approved by the Board of Directors, including the Series A Director);
(j) transfer assets to any subsidiary or other affiliated entity (unless approved by the Board of Directors, including the Series A Director);
(k) issue, or cause any subsidiary of the Company to issue, any indebtedness or debt security, other than trade accounts payable and/or letters of credit, performance bonds or other similar credit support incurred in the ordinary course of business, or amend, renew, increase or otherwise alter in any material respect the terms of any indebtedness previously approved or required to be approved by the holders of the Series A Preferred Stock (unless approved by the Board of Directors, including the Series A Director);
(l) modify or change the nature of the Company's business;
(m) acquire, or cause a Subsidiary of the Company to acquire, in any transaction or series of related transactions, the stock or any material assets of another person, or enter into any joint venture with any other person (unless approved by the Board of Directors, including the Series A Director); or
(n) sell, transfer, license, lease or otherwise dispose of, in any transaction or series of related transactions, any material assets of the Company or any Subsidiary outside the ordinary course of business (unless approved by the Board of Directors, including the Series A Director).

Additionally, as long as any shares of Series A Preferred Stock remain outstanding, the holders of a majority of the shares of Series A Preferred Stock represented at a duly called special or annual meeting of such stockholders or by an action by written consent for that purpose shall be entitled to elect a special director to the board of directors.

Stock Purchase Agreement

On July 8, 2021, the Company entered into a Stock Purchase Agreement (the "Stock Purchase Agreement") with 57 Society International Ltd., a Hong Kong corporation ("57 Society"), controlled by Choong Jeng Hew, our President and Chief Executive Officer, and a director, of the Company, pursuant to which the Company sold to 57 Society one share of Series A Preferred Stock in exchange for 6,200,000 shares of common stock of the Company. The Company subsequently canceled and returned to its authorized capital stock the 6,200,000 shares of common stock purchased from 57 Society. Under the Stock Purchase Agreement, 57 Society also has an option to purchase 6,200,000 shares of common stock in exchange for one share of Series A Preferred Stock so long as 57 Society holds its share of Series A Preferred Stock.

Risk Factor

Choong Jeng Hew, through his control of 57 Society, beneficially owns and has the right to vote 100% of our Series A Preferred Stock, which has voting power equal to 110% of the total voting rights of the Company's common stock. As a result, Mr. Hew has controlling voting power in all matters submitted to our stockholders for approval including:

- The election of our board of directors;
- The amendment of our Certificate of Incorporation or bylaws;
- The adoption of measures that could delay or prevent a change in control or impede a merger, takeover or other business combination involving us.

As a result of his ownership and position, Mr. Hewis able to substantially influence all matters requiring stockholder approval, including the election of directors and approval of significant corporate transactions. Mr. Hew's beneficial stock ownership may discourage a potential acquirer from making a tender offer or otherwise attempting to obtain control of us, which in turn could reduce our stock price or prevent our stockholders from realizing a premium over our stock price.

ITEM 6. EXHIBITS

Exhibits

3.1	Articles of Incorporation (Incorporated by reference to Exhibit 3.1 to the Company's Registration Statement on Form S-1 (SEC File No. 333-201239) filed with the SEC on December 23, 2014).
3.2	Certificate of Amendment to the Certificate of Incorporation of eBizware Inc. filed with the Delaware Secretary of State on March 23, 2017 (Incorporated by reference to Exhibit 3.2 to the Company's Form 10-Q filed with the SEC on April 11, 2017).
3.3	Certificate of Designation of Series A Preferred Stock, dated June 7, 2021
3.4	Bylaws (Incorporated by reference to Exhibit 3.2 to the Company's Registration Statement on Form S-1 (SEC File No. 333-201239) filed with the SEC on December 23, 2014).
31.1*	Certification by the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 and Rules 13a-14 and 15d-14 under the Securities Exchange Act of 1934.
31.2*	Certification by the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 and Rules 13a-14 and 15d-14 under the Securities Exchange Act of 1934.
32.1*	Certification of Periodic Financial Report by the Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS*	Inline XBRL Instance Document
101.SCH*	Inline XBRL Taxonomy Extension Schema Document
101.CAL*	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF*	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB*	Inline XBRL Taxonomy Extension Label Linkbase Document
101.PRE*	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (Embedded within the Inline XBRL document and included in Exhibit)

* filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

VISIBER57 CORP.

Date: April 28, 2023

By: */s/ Choong Jeng Hew*
Choong Jeng Hew
President and Chief Executive Officer
(Principal Executive Officer)

Date: April 28, 2023

By: */s/ Chip Jin Eng*
Chip Jin Eng
Chief Financial Officer
(Principal Financial Officer)

State of Delaware
Secretary of State
Division of Corporations
Delivered 01:43 PM 06/07/2021
FILED 01:43 PM 06/07/2021
SR 20212372091 - File Number 5464985

CERTIFICATE OF DESIGNATION
OF
SERIES A PREFERRED STOCK
OF
VISIBER57 CORP.

The undersigned officer of Visiber57 Corp., a Delaware corporation (the "Corporation") pursuant to Section 151 and Section 103 of the General Corporation Law of the State of Delaware, does hereby state and certify that pursuant to the authority vested in the Board of Directors (the "Board") of the Corporation by the Certificate of Incorporation, as amended, the Board on May 25, 2025, duly adopted the resolution creating a series of one (1) share of preferred stock designated the Series A Preferred Stock, par value $0.0001 per share:

RESOLVED, that pursuant to the authority vested in the Board, in accordance with provisions of the Certificate of Incorporation, as amended, a series of preferred stock of the Corporation be and it hereby is created, and that the designation and thereof and voting powers, preferences and relative, participating, optional, and other special rights of the shares of such series and the qualifications, limitations or restrictions thereof are as follows:

SECTION 1. *Designation.*

A series of the Corporation's Preferred Stock is designated as "Series A Preferred Stock" (the "***Series A Preferred Stock***") and the maximum number of shares of Series A Preferred Stock shall be one and no more.

SECTION 2. *Voting Rights; Generally.* Subject to the other provisions of these Certificate of Incorporation (including the disparate votes per share provisions of the Series A Preferred Stock set forth in Sections 3, 4, and 5 below), each holder of Series A Preferred Stock shall have full voting rights and powers equal to the voting rights and powers of the holders of Common Stock, and shall be entitled to notice of any stockholders' meeting in accordance with the Bylaws of the Corporation (as in effect at the time in question) and applicable law, and shall be entitled to vote, together with the holders of Common Stock, with respect to any question upon which holders of Common Stock have the right to vote, except as may be otherwise required by applicable law. Except as otherwise expressly provided herein, in the Corporation's by-laws or as required by law, the holders of Series A Preferred Stock and Common Stock shall vote together and not as separate series or classes.

SECTION 3. *Special Voting Rights of Series A Preferred Stock.* Each share of Series A Preferred Stock shall be entitled to the number of votes and/or have voting power equal to one hundred ten percent(110%) of the issued and outstanding shares of Common Stock of the Corporation. If no shares ofCommon Stock are issued or outstanding, then each share of Series A Preferred Stock shall beentitled to that number of votes and/or have voting power equal to one hundred ten(110) shares of common stock.For purposes of calculating shares outstanding and entitled to vote on a particular matter,the shares outstanding shall be those outstanding on the record date for the determination of the stockholdersentitled to vote on such matter or, if no such record date is established, the date such vote istaken or any written consent of stockholders is solicited.

SECTION 4. *Series A Director.* There is hereby created a special director on the Corporation's Board of Directors designated as the "***Series A Director***." So long as any shares of Series A Preferred Stock remain outstanding, the holders of a majority of the shares of Series A Preferred Stock represented at a duly called special or annual meeting of such stockholders or by an action by written consent for that purpose shall be entitled to elect the Series A Director.The initial Series A Director shall be Choong Jeng Hew, who shall serve until the next annual meeting of stockholders and until his successor is elected and qualified. The holders of the Series A Preferred Stock may waive their rights to elect the Series A Director at any time and assign such right to the Board of Directors other than the Series A Director to elect the Series A Director.

SECTION 5. *Protective Provisions.* So long as any shares of Series A Preferred Stock are outstanding, the Corporation shall not, without first obtaining the approval (by vote or written consent, as provided by law) of the holders of at least a majority of the then outstanding shares of Series A Preferred Stock, voting as a separate class:

(a) amend the Certificate of Incorporation or, unless approved by the Board of Directors, including by the Series A Director, amend the Corporation's Bylaws;

(b) change or modify the rights, preferences or other terms of the Series A Preferred Stock, or increase or decrease the number of authorized shares of Series A Preferred Stock;

(c) reclassify or recapitalize any outstanding equity securities, or, unless approved by the Board of Directors, including by the Series A Director, authorize or issue, or undertake an obligation to authorize or issue, any equity securities or any debt securities convertible into or exercisable for any equity securities (other than the issuance of stock-options or securities under any employee option or benefit plan);

(d) authorize or effect any transaction constituting a Deemed Liquidation (as defined in this subparagraph) under the Articles, or any other merger or consolidation of the Corporation;

(e) increase or decrease the size of the Board of Directors as provided in the Bylaws of the Corporation or remove the Series A Director (unless approved by the Board of Directors, including the Series A Director);

(f) declare or pay any dividends or make any other distribution with respect to any class or series of capital stock (unless approved by the Board of Directors, including the Series A Director);

(g) redeem, repurchase or otherwise acquire (or pay into or set aside for a sinking fund for such purpose) any outstanding shares of capital stock (other than the repurchase of shares of common stock from employees, consultants or other service providers pursuant to agreements approved by the Board of Directors under which the Corporation has the option to repurchase such shares at no greater than original cost upon

the occurrence of certain events, such as the termination of employment) (unless approved by the Board of Directors, including the Series A Director);

(h) create or amend any stock option plan of the Corporation, if any (other than amendments that do not require approval of the stockholders under the terms of the plan or applicable law) or approve any new equity incentive plan;

(i) replace the President or Chief Executive Officer of the Corporation (unless approved by the Board of Directors, including the Series A Director);

(j) transfer assets to any subsidiary or other affiliated entity (unless approved by the Board of Directors, including the Series A Director);

(k) issue, or cause any subsidiary of the Corporation to issue, any indebtedness or debt security, other than trade accounts payable and/or letters of credit, performance bonds or other similar credit support incurred in the ordinary course of business, or amend, renew, increase or otherwise alter in any material respect the terms of any indebtedness previously approved or required to be approved by the holders of the Series A Preferred Stock (unless approved by the Board of Directors, including the Series A Director);

(l) modify or change the nature of the Corporation's business;

(m) acquire, or cause a Subsidiary of the Corporation to acquire, in any transaction or series of related transactions, the stock or any material assets of another person, or enter into any joint venture with any other person (unless approved by the Board of Directors, including the Series A Director); or

(n) sell, transfer, license, lease or otherwise dispose of, in any transaction or series of related transactions, any material assets of the Corporation or any Subsidiary outside the ordinary course of business (unless approved by the Board of Directors, including the Series A Director).

SECTION 6. *Dividend and Distribution Rights of Stock.* Shares of Common Stock and shares of Series A Preferred Stock shall be treated equally, identically and ratably, on a per-share basis, with respect to any dividend or distribution by the Corporation, including in respect of distributions upon liquidation of the Corporation. In the event that a dividend is paid in the form of shares of Common Stock or rights to acquire Common Stock, the holders of Common Stock and Series A Preferred Stock shall both receive Common Stock or rights to acquire Common Stock. No dividends shall be declared or payable in the form of Series A Preferred Stock.

SECTION 7. *Conversion Provisions of Series A Preferred Stock.* Each share of Series A Preferred Stock shall be convertible into one (1) fully paid and nonassessable share of Common Stock at the option of the holder thereof at any time upon written notice to the transfer agent of the Corporation. Each share of Series A Preferred Stock shall automatically convert into one share of Common Stock upon the first to occur of (a) a Transfer of such share of Series A Preferred Stock other than to a Permitted Transferee, (b) the death or incapacity of (i) the Permitted Transferee holding such share of Series A Preferred Stock or (ii) the Designated Person, (c) or the resignation of the Designated Person as an officer of the Corporation.

SECTION 8. *Certain Definitions.* As used in this Certificate of Designation, the following capitalized terms shall have the meanings ascribed thereto below:

(a) "***Deemed Liquidation***" shall mean: (1) the closing of the sale, transfer or other disposition of all or substantially all of the Corporation's assets (including an irrevocable or exclusive license with respect to all or substantially all of the Corporation's intellectual property); (2) the consummation of a merger, share exchange or consolidation with or into any other corporation, limited liability company or other entity (except one in which the holders of capital stock of the Corporation as constituted immediately prior to such merger, share exchange or consolidation continue to hold at least 50% of the voting power of the capital stock of the Corporation or the surviving or acquiring entity (or its parent entity)), (3) authorizing or effecting any transaction liquidation, dissolution or winding up of the Corporation, either voluntary or involuntary, provided, however, that none of the following shall be considered a Deemed Liquidation: (A) a merger effected exclusively for the purpose of changing the domicile of the Corporation, or (B) a transaction or other event deemed to be exempt from the definition of a Deemed Liquidation by the holders of at least a majority of the then outstanding Series A Preferred Stock.

(b) "***Designated Person***" means Choong Jeng Hew.

(c) "***Permitted Private Transfer***" means a Transfer, other than a trade effected in the public markets, to a Permitted Transferee.

(d) "***Permitted Transferee***" means, (a) in respect of Series A Preferred Stock, a Designated Person and (b) in respect of Common Stock, (i) a Designated Person, (ii) a Designated Person's spouse, children or a family trust or similar private entity formed solely for the benefit of the Designated Person or the Designated Person's spouse and/or children and who was Transferred such Common Stock in a Permitted Private Transfer; (iii) a person (other than a natural person) that is controlled by the Designated Person (for the purposes hereof, "control" means, the beneficial ownership at the relevant time of voting equity of such person carrying more than 50% of the voting rights ordinarily exercisable at meetings of equity holders of the person where such voting rights are sufficient to elect a majority of the directors, managers or persons acting in a similar capacity of the person); and (iv) a broker or nominee for one of the persons described in the foregoing clauses (i), (ii), or (iii).

(e) "***Person***" shall mean a natural person, corporation, limited partnership, limited liability company, general partnership, joint stock company, joint venture, association, company, trust, bank, trust company, land trust, business trust or other organization, whether or not a legal entity, and a government or agency or political subdivision thereof.

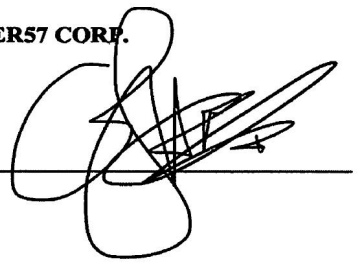
(f) "***Transfer***" means (i) any sale, assignment, gift, transfer, hypothecation, encumbrance on, or other disposition of any securities or any right, power or interest therein or appurtenant thereto, directly or indirectly, whether voluntarily, by operation of law, under court order, foreclosure of a security interest, execution of a judgment or other legal process, or otherwise, including a purported transfer to or from a trustee in

bankruptcy, a receiver, an assignee for the benefit of creditors and/or an assignment to a trust, spouse or family member, or (ii) any grant of an option, warrant or right to do the foregoing whether as of right, after lapse of time or upon fulfillment of condition, or otherwise.

SECTION 9. *Amendments*. This Certificate of Designation shall not be amended without the consent of a majority in interest of the holders of Series A Preferred Stock.

IN WITNESS WHEREOF, the Corporation has caused this Certificate of Designation to be signed by its duly authorized officer on May 25, 2021.

VISIBER57 CORP.

By: 

Name: Choong Jeng Hew
Title: Chief Executive Officer

EXHIBIT 31.1

Certification of Chief Executive Officer
Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
and Rules 13a-14 and 15d-14 under the Securities Exchange Act of 1934

I, Choong Jeng Hew, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q for the quarterly period ended February 28, 2023 of VISIBER57 CORP (the "registrant");

2. Based on my knowledge, this report 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 report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financing reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 28, 2023

/s/ Choong Jeng Hew
Choong Jeng Hew, Chief Executive Officer
(Principal Executive Officer)

EXHIBIT 31.2

Certification of Chief Financial Officer
Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
and Rules 13a-14 and 15d-14 under the Securities Exchange Act of 1934

I, Chip Jin Eng, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q for the quarterly period ended February 28, 2023 of VISIBER57 CORP (the "registrant");

2. Based on my knowledge, this report 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 report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financing reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 28, 2023

/s/ Chip Jin Eng

Chip Jin Eng
Chief Financial Officer
(Principal Financial and Accounting Officer)

EXHIBIT 32.1

Certification of Periodic Financial Report by the Chief Executive Officer and Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the Quarterly Report on Form 10-Q of VISIBER57 CORP. (the "Company") for the quarterly period ended February 28, 2023 as filed with the Securities and Exchange Commission (the "Report"), I, Choong Jeng Hew, Chief Executive Officer and I, Chip Jin Eng, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of our knowledge:

1. The Report fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: April 28, 2023

/s/ Choong Jeng Hew

Choong Jeng Hew
Chief Executive Officer
(Principal Executive Officer)

Date: April 28, 2023

/s/ Chip Jin Eng

Chip Jin Eng
Chief Financial Officer
(Principal Financial and Accounting Officer)

The foregoing certification is being furnished solely to accompany the Report pursuant to 18 U.S.C. § 1350, and is not being filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and is not to be incorporated by reference into any filing of the Company, whether made before or after the date hereof, regardless of any general incorporation language in such filing. A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.