

ORION BLISS CORP.

FORM 10-K (Annual Report)

Filed 07/08/25 for the Period Ending 04/30/25

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Telephone	307-298-0969
CIK	0001854183
Symbol	ORIB
SIC Code	2840 - Soap, Detergents, Cleaning Preparations, Perfumes, Cosmetics
Industry	Other Specialty Retailers
Sector	Consumer Cyclical
Fiscal Year	04/30

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-K

Mark One

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the fiscal year ended **April 30, 2025**

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

For the transition period from _____ to _____

Commission File No. 000-56612

ORION BLISS CORP.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation)

2840

(Primary Standard Industrial Classification Code Number)

(IRS Employer Identification No. 98-1591444)

Ashdod

Kalonite 9-57

Israel

7724233

Tel +1 307 298 0969

Email: orionbliss123456@gmail.com

(Address, including zip code, and telephone number,
including area code, of registrant's principal executive offices)

Securities registered pursuant to Section 12(b) of the Act: **None**

Securities registered pursuant to section 12(g) of the Act: **None**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 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 past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation 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, a 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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
Emerging growth company	<input checked="" type="checkbox"/>		

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 has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued

its audit report. Yes ☐ No ☐

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant’s executive officers during the relevant recovery period pursuant to §240.10D-1(b). ☐

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

Applicable Only to Issuer Involved in Bankruptcy Proceedings During the Preceding Five Years. N/A

Indicate by checkmark whether the issuer has filed all documents and reports required to be filed by Section 12, 13 and 15(d) of the Securities Exchange Act of 1934 after the distribution of securities under a plan confirmed by a court.

Yes ☐ No ☒

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant’s most recently completed second fiscal quarter. \$0 as of October 31, 2024.

Class	Outstanding as of July 08, 2025
Common Stock: \$0.0001	3,038,000

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FORWARD LOOKING STATEMENTS

Statements made in this Form 10-K that are not historical or current facts are “forward-looking statements” made pursuant to the safe harbor provisions of Section 27A of the Securities Act of 1933 (the “Act”) and Section 21E of the Securities Exchange Act of 1934. These statements often can be identified by the use of terms such as “may,” “will,” “expect,” “believe,” “anticipate,” “estimate,” “approximate” or “continue,” or the negative thereof. We intend that such forward-looking statements be subject to the safe harbors for such statements. We wish to caution readers not to place undue reliance on any such forward-looking statements, which speak only as of the date made. Any forward-looking statements represent management’s best judgment as to what may occur in the future. However, forward-looking statements are subject to risks, uncertainties and important factors beyond our control that could cause actual results and events to differ materially from historical results of operations and events and those presently anticipated or projected. We disclaim any obligation subsequently to revise any forward-looking statements to reflect events or circumstances after the date of such statement or to reflect the occurrence of anticipated or unanticipated events.

PART I

Item 1. Business.

Orion Bliss Corp. was incorporated in the State of Nevada on March 23, 2021. We are a small company formed to offer beauty products online and in the future planning to open chains of stands and stores as well as online store. We will be buying from the Distributor - Red Hot Products Ltd and concentrate on the Milk-shake products that make the most of the benefits of nature to offer dedicated solutions for all hair types. Natural ingredients such as milk and yogurt proteins and fruit extracts enhance the hair's natural beauty.

Natural ingredients such as milk and yogurt proteins and fruit extracts enhance the hair's natural beauty.

Our principal executive office is located at Kalonite 9-57, Ashdod, Israel zip code 7724233.

Orion Bliss Corp. concentrates on Milk_Shake products that offer dedicated products with natural, vibrant results for all hair care and styling needs. From cleansing to styling, each hair care step has been carefully devised to provide visible results in both the appearance and health of the hair. The products have been created with an awareness of their environmental impact and a solid commitment to minimizing such impact by reducing sulphates, parabens and sodium chloride in the product formulas and opting for packaging and printed materials that can be recycled.

Item 1A. Risk Factors

Not required for Smaller reporting companies.

Item 1B. Unresolved Staff Comments.

Not required for Smaller reporting companies.

Item 1C. Cybersecurity

In 2025, we did not identify any cybersecurity threats that have materially affected or are reasonably likely to materially affect our business strategy, results of operations, or financial condition. However, despite our efforts, we cannot eliminate all risks from cybersecurity threats, or provide assurances that we have not experienced undetected cybersecurity incidents.

Item 2. Properties

Currently we don't own any properties. Our principal executive office is located at Kalonite 9-57, Ashdod, Israel zip code 7724233.

This address was provided by our sole officer and president, Alexandra Solomovskaya.

Item 3. Legal Proceedings.

Management is not aware of any legal proceedings contemplated by any governmental authority or any other party involving us or our properties. As of the date of this Quarterly Report, no director, officer or affiliate is (i) a party adverse to us in any legal proceeding, or (ii) has an adverse interest to us in any legal proceedings. Management is not aware of any other legal proceedings pending or that have been threatened against us or our properties.

Item 4. Mine Safety Disclosures.

Not applicable.

PART II

Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.

The company stock is not trading at the moment.

Registered Holders of our Common Stock

As of April 30, 2025, there were approximately 37 record owners of our common stock including director.

Dividends

The Company has never declared or paid cash dividends on its common stock and does not anticipate paying cash dividends in the foreseeable future.

Recent Sales of Unregistered Securities

During our fiscal years ended April 30, 2025 and 2024, we had no sales of unregistered shares.

Issuer Purchases of Equity Securities

During the fiscal year ended April 30, 2025, and 2024 the Company did not repurchase any shares of its Common Stock.

Item 6. [Reserved]

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

EMPLOYEES AND EMPLOYMENT AGREEMENTS

At present, we have no employees other than our officer and director. We presently do not have pension, health, annuity, insurance, stock options, profit sharing or similar benefit plans; however, we may adopt such plans in the future. There are presently no personal benefits available to any officers, directors or employees.

Results of Operation

Our financial statements have been prepared assuming that we will continue as a going concern and, accordingly, do not include adjustments relating to the recoverability and realization of assets and classification of liabilities that might be necessary should we be unable to continue in operation.

We expect we will require additional capital to meet our long-term operating requirements. We expect to raise additional capital through, among other things, the sale of equity or debt securities.

For the years ended April 30, 2025 and April 30, 2024

	Year ended April 30, 2025 (Audited)	Year ended April 30, 2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	\$ (14,703)	\$ (52,356)
Adjustments to reconcile net loss to net cash used in operating activities:		
Accrued Accumulated amortization	4,550	—
Changes in assets and liabilities:	—	—
CASH FLOWS USED IN OPERATING ACTIVITIES	<u>(10,153)</u>	<u>(52,356)</u>

Liquidity and Capital Resources

	As of April 30, 2025 (Audited)	As of April 30, 2024 (Audited)
ASSETS		
Current Assets		
Escrow account	\$ 19,520	\$ 1,190
Total Current Assets	<u>19,520</u>	<u>1,190</u>
Non- Current Assets		
Intangible Assets		
Mobile Application	45,500	—
Accumulated Depreciation	<u>(4,550)</u>	<u>—</u>
Website Development, net	134	134
Total Non-Current Intangible Assets	<u>41,084</u>	<u>134</u>
Total Assets	<u>\$ 60,604</u>	<u>\$ 1,324</u>

Operating Activities

	Year ended April 30, 2025 (Audited)	Year ended April 30, 2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Revenue	\$ 26,015	\$ 500
General and Administrative Expenses	40,718	52,856
Website development	—	—
CASH FLOWS USED IN OPERATING ACTIVITIES	<u>\$ (14,703)</u>	<u>\$ (52,356)</u>

Cash Flows from Investing Activities

We have not generated positive cash flows from investing activities. For the year ended April 30, 2025 we used \$45,500 in investing activities.

Cash Flows from Financing Activities

	Year ended April 30, 2025 (Audited)	Year ended April 30, 2024 (Audited)
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest payable	2,276	—
Note Payable	45,500	—
Accounts Payable- Related Party	\$ 12,000	\$ 12,000
Related Party Loans	14,207	33,765
Proceeds from Sale of Common Stock	—	—
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	<u>\$ 73,983</u>	<u>\$ 45,765</u>

Plan of Operation and Funding

We expect that working capital requirements will continue to be funded through a combination of our existing funds and further issuances of securities. Our working capital requirements are expected to increase in line with the growth of our business.

Existing working capital, further advances and debt instruments, and anticipated cash flow are expected to be adequate to fund our operations over the next three months. We have no lines of credit or other bank financing arrangements. Generally, we have financed operations to date through the proceeds of the private placement of equity and debt instruments. In connection with our business plan, management anticipates additional increases in operating expenses and capital expenditures relating to: (i) acquisition of inventory; (ii) developmental expenses associated with a start-up business; and (iii) marketing expenses. We intend to finance these expenses with further issuances of securities, and debt issuances. Thereafter, we expect we will need to raise additional capital and generate revenues to meet long-term operating requirements. Additional issuances of equity or convertible debt securities will result in dilution to our current shareholders. Further, such securities might have rights, preferences or privileges senior to our common stock. Additional financing may not be available upon acceptable terms, or at all. If adequate funds are not available or are not available on acceptable terms, we may not be able to take advantage of prospective new business endeavors or opportunities, which could significantly and materially restrict our business operations. We will have to raise additional funds in the next twelve months in order to sustain and expand our operations. We currently do not have a specific plan of how we will obtain such funding; however, we anticipate that additional funding will be in the form of equity financing from the sale of our common stock. We have and will continue to seek to obtain short-term loans from our directors, although no future arrangement for additional loans has been made. We do not have any agreements with our directors concerning these loans. We do not have any arrangements in place for any future equity financing.

Off-Balance Sheet Arrangements

As of the date of this Yearly Report, we do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors.

Going Concern

The financial statements have been prepared “assuming that we will continue as a going concern,” which contemplates that we will realize our assets and satisfy our liabilities and commitments in the ordinary course of business.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk.

In December 2019, a novel strain of coronavirus (COVID-19) emerged in Wuhan, Hubei Province, China. While initially the outbreak was largely concentrated in China and caused significant disruptions to its economy, it has now spread to several other countries and infections have been reported globally.

The ultimate impact of the COVID-19 pandemic on the Company’s operations is unknown and will depend on future developments, which are highly uncertain and cannot be predicted with confidence, including the duration of the COVID-19 outbreak, new information which may emerge concerning the severity of the COVID-19 pandemic, and any additional preventative and protective actions that governments, or the Company, may direct, which may result in an extended period of continued business disruption, reduced customer traffic and reduced operations. Any resulting financial impact cannot be reasonably estimated at this time but is anticipated to have a material adverse impact on our business, financial condition and results of operations.

The measures taken to date will impact the Company’s business for the fiscal fourth quarter and potentially beyond. Management expects that all of its business segments, across all of its geographies, will be impacted to some degree, but the significance of the impact of the COVID-19 outbreak on the Company’s business and the duration for which it may have an impact cannot be determined at this time.

Item 8. Financial Statements and Supplementary Data.

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Item 9. Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.

None.

Item 9A. Controls and Procedures.

Our management is responsible for establishing and maintaining a system of disclosure controls and procedures (as defined in Rule 13a-15(e) and 15d-15(e) under the Exchange Act) that is designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Exchange Act is accumulated and communicated to the issuer's management, including its principal executive officer or officers and principal financial officer or officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

An evaluation was conducted under the supervision and with the participation of our management of the effectiveness of the design and operation of our disclosure controls and procedures as of April 30, 2025. Based on that evaluation, our management concluded that our disclosure controls and procedures were not effective as of such date to ensure that information required to be disclosed in the reports that we file or submit under the Exchange Act, is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms. Such officer also confirmed that there was no change in our internal control over financial reporting during the three-month period ended April 30, 2025 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. The Management's Annual Report on Internal Control over Financial Reporting is attached as Exhibit 99.1.

Item 9B. Other Information.

During the year ended April 30, 2025, no director or officer of the Company adopted or terminated a "Rule 10b5-1 trading arrangement" or "non-Rule 10b5-1 trading arrangement," as each term is defined in Item 408(a) of Regulation S-K.

We do not maintain insider trading policies and procedures governing the purchase, sale, and/or other dispositions of our securities by our directors, officers, and employees that we believe are reasonably designed to promote compliance with insider trading laws, rules, and regulations applicable to us. We have failed to do so due to limited number of members of management, limited resources, and the lack of equity awards granted to management.

Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections.

Not applicable.

PART III

Item 10. Directors, Executive Officers and Corporate Governance.

Directors of the corporation are elected by the stockholders to a term of 1 (one) year and serve until a successor is elected and qualified. Officers of the corporation are appointed by the Board of Directors to a term of one year and serves until a successor is duly appointed and qualified, or until he or she is removed from office. The Board of Directors has no nominating, auditing or compensation committees.

Our executive officer and director, her name, age, and her positions as of the date of this prospectus are as follows:

Name and Address of Executive Officer and/or Director	Age	Position
Alexandra Solomovskaya Kalonite 9-57, Ashdod, Israel zip code 7724233	40	President, Secretary, Treasurer, Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer and Sole Director

Resume

From 2013 to 2016 Alexandra Solomovskaya worked as a sales agent at *Cellcom Israel Ltd.*

(Sales), Israel

Established beneficial professional networks and partnerships to gain insight and campaign support resulting in long-term business relationships.

From 2016 to 2023, Alexandra Solomovskaya served as the Chief Executive Officer at *Bezeq Telecommunications*.

(Sales), Israel

Used company troubleshooting resolution tree to evaluate technical problems while leveraging personal expertise to find appropriate solutions. Offered advice and assistance to customers, paying attention to special needs or wants.

Accomplishments

Used Microsoft Excel, Word to develop inventory-tracking spreadsheets.

Resolved product issue through consumer testing.

Collaborated with team of many customers, auditors, legal services to complete processes in timely manner.

Certifications

Certified Public Accountant/ Edgar agent

Sales-force

First Aid/CPR Certified

Committees of the Board

Our Company currently does not have nominating, compensation or audit committees or committees performing similar functions, nor does our Company have a written nominating, compensation or audit committee charter. Our director believes that it is not necessary to have such committees, at this time, because the functions of such committees can be adequately performed by the sole director.

Our Company does not have any defined policy or procedural requirements for shareholders to submit recommendations or nominations for Directors. The sole director believes that, given the stage of our development, a specific nominating policy would be premature and of little assistance until our business operations develop to a more advanced level. Our Company does not currently have any specific or minimum criteria for the election of nominees to the sole director and we do not have any specific process or procedure for evaluating such nominees. The sole director, will assess all candidates, whether submitted by management or shareholders, and make recommendations for election or appointment.

A shareholder who wishes to communicate with our sole director may do so by directing a written request addressed to our president and director, at the address appearing on the first page.

Corporate Governance

The Company promotes accountability for adherence to honest and ethical conduct; endeavors to provide full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with the Securities and Exchange Commission (the “SEC”) and in other public communications made by the Company; and strives to be compliant with applicable governmental laws, rules and regulations. The Company has not formally adopted a written code of business conduct and ethics that governs the Company’s employees, officers and directors as the Company is not required to do so.

In lieu of an Audit Committee, the Company’s sole director is responsible for reviewing and making recommendations concerning the selection of outside auditors, reviewing the scope, results and effectiveness of the annual audit of the Company's financial statements and other services provided by the Company’s independent public accountants. The sole director reviews the Company's internal accounting controls, practices and policies.

Section 16(a) Beneficial Ownership Reporting Compliance

In the event that we register under the Securities Exchange Act of 1934 (the “Exchange Act” or “1934 Act”), Section 16(a) of that act will require our directors and executive officers, and persons who own more than ten percent of our common stock, to file with the Securities and Exchange Commission initial reports of ownership and reports of changes of ownership of our common stock. Officers, directors and greater than ten percent stockholders will be required by SEC regulation to furnish us with copies of all Section 16(a) forms they file.

We intend to ensure to the best of our ability that all Section 16(a) filing requirements applicable to our officers, directors and greater than ten percent beneficial owners are complied with in a timely fashion.

Code of Business Conduct

We have not adopted a Code of Business Conduct within the meaning of Item 406(b) of Regulation S-K.

Board Committees

We do not have any Board Committees.

Item 11. Executive Compensation.

The table below summarizes the total compensation earned by each of our named executive Officers (“NEOs”) for each of the fiscal years listed.

SUMMARY COMPENSATION TABLE***Management Compensation***

The following tables set forth certain information about compensation paid, earned or accrued for services by our sole officer and director from our inception until April 30, 2025:

Name and Principal Position	Years	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Nonqualified Deferred Compensation (\$)	All Other Compensation (\$)	Total (\$)
Alexandra Solomovskaya, President, Treasurer, Secretary	2024	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
	2025	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Compensation of Directors

Directors are permitted to receive fixed fees and other compensation for their services as directors. The Board of Directors has the authority to fix the compensation of directors. No amounts have been paid to, or accrued to, our director in such capacity.

Stock Plan

We have not adopted a stock plan but may do so in the future.

Director Independence

Our securities are not currently traded on any public exchange and as such, we are not currently subject to corporate governance standards of listed companies, which require, among other things, that the majority of the board of directors be independent. We are not currently subject to corporate governance standards defining the independence of our directors, and we have chosen to define an “independent” director in accordance with the NASDAQ Global Market’s requirements for independent directors.

Under the NASDAQ rules, our current director does not qualify as an independent director.

Granting of Certain Equity Awards Close in Time to the Release of Material Nonpublic Information

We do not grant equity awards in anticipation of the release of material nonpublic information that is likely to result in changes to the price of our common stock, and do not time the public release of such information based on award grant dates. During the last completed fiscal year, we have not made awards to any named executive officer or director during the period beginning four business days before and ending one business day after the filing of a period report on Form 10-Q or Form 10-K or the filing or furnishing of a current report on Form 8-K, and we have not timed the disclosure of material nonpublic information for the purpose of affecting the value of executive compensation.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.**SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT*****Directors and Executive Officers***

The following table sets forth the beneficial ownership (and the percentages of outstanding shares represented by such beneficial ownership) as of April 30, 2025, of (i) each director, (ii) the current NEOs named in the “Summary Compensation Table” contained in this Form 10-K and (iii) all current directors and executive officers as a group. Except as otherwise indicated, we believe that the beneficial owners of the common stock listed below, based on information provided by such owners, have sole investment and voting power with respect to such shares, subject to community property laws where applicable. Persons, who have the power to vote or dispose of common stock of the Company, either alone or jointly with others, are deemed to be beneficial owners of such common stock.

Alexandra Solomovskaya, President, CEO, CFO and Chairman of the Board.	2,000,000 shares
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Certain Stockholders

The following table sets forth certain information with respect to each person known by us to be the beneficial owner of five percent or more of either class of the Company’s outstanding common stock. The content of this table is based upon the most current information contained in Schedules 13D or 13G filings with the SEC, unless more recent information was obtained.

Alexandra Solomovskaya, President, CEO, CFO and Chairman of the Board.	65.8%
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This percentage is calculated based on the outstanding shares of 3,038,000 as of April 30, 2025.

Item 13. Certain Relationships and Related Transactions, and Director Independence.**CERTAIN RELATIONSHIPS AND RELATED PARTY TRANSACTIONS**

The following table sets forth certain information concerning the number of shares of our common stock owned beneficially as of April 30, 2025 by: (i) each person (including any group) known to us to own more than five percent (5%) of any class of our voting securities, (ii) our director, and or (iii) our officer. Unless otherwise indicated, the stockholder listed possesses sole voting and investment power with respect to the shares shown.

<u>Title of Class</u>	<u>Name and Address of Beneficial Owner</u>	<u>Amount and Nature of Beneficial Ownership</u>	<u>Percentage of Common Stock</u>
Common	Alexandra Solomovskaya	2,000,000	65.8%
Common	All Officers and Directors as a Group (1 person)	2,000,000	65.8%

Future Sales by Existing Shareholders

A total of 2,000,000 common shares at \$0.0001 per share have been issued to our sole stockholder. They are restricted securities, as that term is defined in Rule 144 of the Rules and Regulations of the SEC promulgated under the Act. Under Rule 144, such shares can be publicly sold, subject to volume restrictions and certain restrictions on the manner of sale, commencing six months after their acquisition.

Any sale of shares held by the existing stockholder (after applicable restrictions expire) and/or the sale of shares purchased in this offering (which would be immediately resalable after the offering), may have a depressive effect on the price of our common stock in any market that may develop, of which there can be no assurance.

Item 14. Principal Accountant Fees and Services.

FEES TO THE COMPANY'S AUDITORS

Set forth below is a summary of certain fees paid to our independent audit **Boladale Lawal & CO**, Independent registered public accountants for services for the fiscal years 2025 and 2024, respectively.

Fee Category	Fiscal Year 2025	Fiscal Year 2024
Audit Fees	\$ 15,000	\$ —
Tax Fees	—	—
All Other Fees	—	—
Total	<u>\$ 15,000</u>	<u>\$ —</u>

Audit Fees

Audit fees were for professional services rendered in connection with the audit of our annual financial statements set forth in our Annual Reports on Form 10-K, the review of our quarterly financial statements set forth in our Quarterly Reports on Form 10-Q and consents for other SEC filings.

Audit-Related Fees

Audit-related fees consist of fees billed for professional services for consultation on accounting matters.

Approval of Services Provided by Independent Registered Public Accounting Firm

The Board of Directors has considered whether the services provided under other non-audit services are compatible with maintaining the auditor's independence and has determined that such services are compatible. The Board of Directors has adopted policies and procedures for pre-approving all non-audit work performed by the external auditors. The Board of Directors will annually pre-approve services in specified accounting areas. The Board of Directors also annually approves the budget for the annual generally accepted accounting principles (GAAP) audit.

PART IV

Item 15. Exhibit and Financial Statement Schedules.

The following exhibits are included as part of this report by reference:

31.1	<u>Certification of Chief Executive Officer and Chief Financial Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).</u>
32.1	<u>Certification pursuant to Securities Exchange Act of 1934 Rule 13a-14(b) or 15d-14(b) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002.</u>
99.1	<u>Management's Annual Report on Internal Control over Financial Reporting.</u>
101.INS	Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL 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)

Item 16. Form 10-K Summary.

None.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements of filing on 10-K and authorized this registration statement to be signed on its behalf by the undersigned, in Ashdod Kalonite 9-57 Israel 7724233 on July 08, 2025.

Orion Bliss CORP.

By: /s/ Alexandra Solomovskaya
Name: Alexandra Solomovskaya
Title: President

In accordance with the requirements of the Securities Act of 1933, this registration statement was signed by the following persons in the capacities and on the dates stated.

Signature	Title	Date
<u>/s/ Alexandra Solomovskaya</u> Alexandra Solomovskaya	President, Treasurer, Secretary and Director (Principal Executive, Financial and Accounting Officer)	July 08, 2025

INDEX TO FINANCIAL STATEMENTS

ORION BLISS CORP.
FINANCIAL STATEMENT
April 30, 2025

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Report of the Independent Registered Public Accounting Firm
To the shareholders and the board of directors of
Orion Bliss Corp.

Opinion on the Financial Statements

We have audited the accompanying balance sheets of Orion Bliss Corp as of April 30, 2025, and 2024, the related statements of operations, stockholders' equity, and cash flows for the years then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of April 30, 2025, and 2024, and the results of its operations and its cash flows for each of the two years ended April 30, 2025, and 2024, in conformity with accounting principles generally accepted in the United States of America.

Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern as disclosed in Note 2 to the financial statement, the Company incurred a net loss of \$14,703 and a working capital deficit of \$144,980 for the year ended April 30, 2025. The continuation of the Company as a going concern is dependent upon improving the profitability and the continuing financial support from its stockholders and lenders. Management believes the existing shareholders or external fund providers will provide the additional cash to meet the Company's obligations as they become due.

These factors raise substantial doubt about the Company ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of the uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. Communication of critical audit matters does not alter in any way our opinion on the financial statements taken as a whole and we are not, by communicating the critical audit matters, providing separate opinions on the critical audit matter or on the accounts or disclosures to which they relate.

Revenue Recognition:

The Company recognizes revenue upon transfer of control of promised services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those services.

Significant judgment is exercised by the Company in determining revenue recognition for customer agreements, and include the pattern of delivery (i.e., timing of when revenue is recognized) for each distinct performance obligation.

The related audit effort in evaluating management's judgments in determining revenue recognition for customer agreements up to the date of liquidation required a high degree of auditor judgment

The procedures performed to address the matter included.

- (i) We gained an understanding of internal controls related to revenue recognition.
- (ii) We evaluated management's significant accounting policies for reasonableness
- (iii) We Obtained and reviewed revenue contract agreements for each sample selected
- (iv) We check the reasonableness of the terms in the customer agreement and evaluated the appropriateness of management's application of their accounting policies, along with their use of estimates, in the determination of revenue recognition conclusions.
- (v) We tested the mathematical accuracy of management's calculations of revenue and the associated timing of revenue recognized in the financial statements.

/S/ Boladale Lawal

Boladale Lawal & CO (PCAOB ID 6993)

We have served as the Company's auditor since 2024

Lagos, Nigeria

July 7, 2025

ORION BLISS CORP.
BALANCE SHEETS (Audited)

	As of April 30, 2025	As of April 30, 2024
ASSETS		
Current Assets		
Escrow account	\$ 19,520	\$ 1,190
Total Current Assets	19,520	1,190
Non- Current Assets		
Intangible Assets		
Mobile Application, net	40,950	—
Website Development, net	134	134
Total Non-Current Intangible Assets	41,084	134
Total Assets	<u>\$ 60,604</u>	<u>\$ 1,324</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Interest Payable	2,276	—
Accounts Payable- Related party	\$ 49,000	\$ 37,000
Director Loan	67,724	53,517
Note Payable	45,500	—
Total Current Liabilities	<u>164,500</u>	<u>90,517</u>
Stockholders' Equity / (Deficit)		
Common stock, \$0.0001 par value, 75,000,000 shares authorized; 3,038,000 shares issued and outstanding	304	304
Additional paid-in-capital	20,656	20,656
Accumulated deficit	(124,856)	(110,153)
Total Stockholders' Deficit	<u>(103,896)</u>	<u>(89,193)</u>
Total Liabilities and Stockholders' Equity	<u>\$ 60,604</u>	<u>\$ 1,324</u>

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

ORION BLISS CORP.
STATEMENTS OF OPERATIONS (Audited)

	Year ended April 30, 2025	Year ended April 30, 2024
REVENUES (Consulting-promo services)	\$ 26,015	\$ 500
OPERATING EXPENSES		
General and Administrative Expenses	40,718	52,856
TOTAL OPERATING EXPENSES	40,718	52,856
NET INCOME (LOSS) FROM OPERATIONS	(14,703)	(52,356)
PROVISION FOR INCOME TAXES	—	—
NET INCOME / (LOSS)	\$ (14,703)	\$ (52,356)
NET LOSS PER SHARE: BASIC AND DILUTED	\$ (0.00)	\$ (0.00)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC AND DILUTED	3,038,000	3,038,000

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

ORION BLISS CORP
STATEMENTS OF STOCKHOLDER EQUITY (Audited)

	Common Stock		Additional Paid-in Capital	Deficit Accumulated during the Development Stage	Total Stockholders' Equity
	Shares	Amount			
Inception, March 23, 2021	–	\$ –	\$ –	\$ –	\$ –
Shares issued for cash at \$0.0001 per share on April 15, 2021	2,000,000	200	–	–	200
Net loss for the year ended April 30, 2021	–	–	–	(1,925)	(1,925)
Balance, April 30, 2021	2,000,000	\$ 200	\$ –	\$ (1,925)	\$ (1,725)
Net loss for the year ending April 30, 2022	–	–	–	(26,690)	(26,690)
Balance, April 30, 2022	2,000,000	\$ 200	\$ –	\$ (28,615)	\$ (28,415)
Shares issued for cash at \$0.02 per share during July, October and January.	1,038,000	104	20,656	–	20,760
Net loss for the year ending April 30, 2023	–	–	–	(29,182)	(29,182)
Balance, April 30, 2023	3,038,000	\$ 304	\$ 20,656	\$ (57,797)	\$ (36,837)
Net loss for the year ending April 30, 2024	–	–	–	(52,356)	(52,356)
Balance, April 30, 2024	3,038,000	\$ 304	\$ 20,656	\$ (110,153)	\$ (89,193)
Net loss for the year ending April 30, 2025	–	–	–	(14,703)	(14,703)
Balance, April 30, 2025	3,038,000	304	20,656	(124,856)	(103,896)

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

ORION BLISS CORP.
STATEMENTS OF CASH FLOWS (Audited)

	Year ended April 30, 2025	Year ended April 30, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	\$ (14,703)	\$ (52,356)
Adjustments to reconcile net loss to net cash used in operating activities:		
Accrued Accumulated amortization	4,550	—
Changes in assets and liabilities:		
CASH FLOWS USED IN OPERATING ACTIVITIES	(10,153)	(52,356)
CASH FLOWS FROM INVESTING ACTIVITIES		
Mobile application	(45,500)	—
CASH FLOWS PROVIDED BY INVESTING ACTIVITIES	(45,500)	—
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest payable	2,276	—
Note Payable	45,500	—
Accounts Payable- Related Party	12,000	12,000
Related Party Loans	14,207	33,765
Proceeds from Sale of Common Stock	—	—
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	73,983	45,765
Net increase in cash and equivalents	18,330	(6,591)
Cash and equivalents at beginning of the period	1,190	7,781
Cash and equivalents at end of the period	\$ 19,520	\$ 1,190
Supplemental cash flow information:		
Cash paid for:		
Interest	\$ —	\$ —
Taxes	\$ —	\$ —

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

ORION BLISS CORP.
NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2025 AND 2024

NOTE 1 – ORGANIZATION AND BASIS OF PRESENTATION

Orion Bliss Corp. (referred as the “Company”, “we”, “our”) was Incorporated in the State of Nevada and established on March 23, 2021. We are a development-stage company formed to commence operations related to selling Milk_shake hairline products. In addition to offering a wide range of hair care products, our company now provides specialized beauty consulting services and beauty care training programs. Our consulting service offers personalized advice, guiding clients to select the best hair care products and routines suited to their unique hair types and goals. We also conduct training sessions for individuals and professionals, covering everything from hair health basics to advanced styling and treatment techniques. The Company is operating in hair and beauty care business through <https://orion-bliss.com/> (the “Website”) and <https://play.google.com/store/apps/details?id=com.orion.bliss> (the “Mobile Application”) principally in Israel.

Our office is located at Kalonite 9-57, Ashdod, Israel, zip code 7724233.

NOTE 2 – GOING CONCERN

The Company’s financial statements have been prepared assuming that it will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the financial statements, the Company had an accumulated deficit of \$124,856 at April 30, 2025 and \$110,153 at April 30, 2024. These factors raise substantial doubt about the Company’s ability to continue as a going concern.

The Company is attempting to commence operations and generate sufficient revenue; however, the Company’s cash position may not be sufficient to support the Company’s daily operations. Management intends to raise additional funds by way of a private or public offering. While the Company believes in the viability of its strategy to commence operations and generate sufficient revenue and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company’s ability to further implement its business plan and generate sufficient revenue and its ability to raise additional funds by way of a public or private offering.

The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

The extent of the impact of the coronavirus (“COVID-19”) outbreak on the financial performance of the Company will depend on future developments, including the duration and spread of the outbreak and related advisories and restrictions and the impact of COVID-19 on the overall economy, all of which are highly uncertain and cannot be predicted. If the overall economy is impacted for an extended period, the Company’s future operating results may be materially adversely affected.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America.

The Company’s year-end is April 30.

The accompanying audited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”) and with the rules and regulations of the Securities and Exchange Commission. Accordingly, they do not include all of the information and notes required by US GAAP for complete financial statements of the Company. In the opinion of management, these financial statements reflect all adjustments of a normal recurring nature necessary for the fair presentation of the Company’s financial position, results of operations and cash flows for the interim periods presented in conformity with US GAAP. These audited financial statements should be read in conjunction with the financial statements and notes thereto for the year ended April 30, 2025. Interim results are not necessarily indicative of the results that may be expected for a full year or any other interim period.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all highly liquid investments with the original maturities of three months or less to be cash equivalents. As of April 30, 2025 and 2024 there are no cash and cash equivalents.

Intangible Assets

The Company purchased and possesses an asset in a form of the website and mobile application. The Company is using straight - line amortization for our mobile application and website since they are fully operational as of October 31, 2024:

Mobile Application and Website – \$45,500.

Term of amortization – 60 months (5 years).

Balances as of April 30, 2025 is as follows:

		<u>April 30, 2025</u>
Non- Current Assets		
Intangible Assets Purchased		
Mobile Application	\$	45,500
Accumulated Amortization		(4,550)
Website Development, net		134
Total Non-Current Intangible Assets	\$	<u>41,084</u>

Fair Value of Financial Instruments

AS topic 820 “Fair Value Measurements and Disclosures” establishes a three-tier fair value hierarchy, which prioritizes the inputs in measuring fair value. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

These tiers include:

- Level 1: defined as observable inputs such as quoted prices in active markets;
- Level 2: defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and
- Level 3: defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

The carrying value of cash and the Company’s loan from shareholder approximates its fair value due to their short-term maturity.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

Long-Lived Assets – Intangible Assets

We account for our intangible assets in accordance with ASC Subtopic 350-30, General Intangibles Other Than Goodwill, and ASC Subtopic 360-10-05, Accounting for the Impairment or Disposal of Long-Lived Assets. ASC Subtopic 350-30 requires assets to be measured based on the fair value of the consideration given or the fair value of the assets (or net assets) acquired, whichever is more clearly evident and, thus, more reliably measurable. Further, ASC Subtopic 350-30 requires an intangible asset to be amortized over its useful life and for the useful life to be evaluated every reporting period to determine whether events or circumstances warrant a revision to the remaining period of amortization. If the estimate of useful life is changed the remaining carrying amount of the intangible asset is amortized prospectively over the revised remaining useful life. Costs of internally developing, maintaining, or restoring intangible assets are recognized as an expense when incurred.

Revenue recognition

Revenue is recognized when a customer obtains control of promised goods or services and is recognized in an amount that reflects the consideration that an entity expects to receive in exchange for those goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The amount of revenue that is recorded reflects the consideration that the Company expects to receive in exchange for those goods. The Company applies the following five-step model in order to determine this amount: (i) identification of the promised goods in the contract; (ii) determination of whether the promised goods are performance obligations, including whether they are distinct in the context of the contract; (iii) measurement of the transaction price, including the constraint on variable consideration; (iv) allocation of the transaction price to the performance obligations; and (v) recognition of revenue when (or as) the Company satisfies each performance obligation.

Revenue represents consulting services and distribution of beauty products. Revenue was recognized when the consulting services is fully provided to the client or when the distributed beauty products delivered to the client.

In accordance with ASC 606, revenue is measured based on a consideration specified with a customer and recognized when we satisfy the performance obligation specified with a customer.

During the year ended April 30, 2025, we generated total revenue of \$26,015.

Basic Income (Loss) Per Share

The Company computes income (loss) per share in accordance with FASB ASC 260 “Earnings per Share”. Basic loss per share is computed by dividing net income (loss) available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted income (loss) per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive.

As of April 30, 2025, there were no potentially dilutive debt or equity instruments issued or outstanding.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC Topic 718. To date, the Company has not adopted a stock option plan and has not granted any stock options.

Recent Accounting Pronouncements

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

NOTE 4 – LOAN FROM DIRECTOR

As of April 30, 2025, the Company owed \$67,724 to the Company’s sole director, Alexandra Solomovskaya for the Company’s working capital purposes. The amount is outstanding and payable upon request. The company compensated the director by issuing common shares 2,000,000 at par value \$200 towards incurred company’s expenses. Furthermore, as of April 1, 2022 as per consulting agreement the director will be compensated on a monthly basis \$1,000 will accumulate in Accounts payable- related party. As of April 30, 2025 we owe to our director \$49,000 consulting fees from Inception.

NOTE 5 – COMMON STOCK

The Company has 75,000,000, \$0.0001 par value shares of common stock authorized.

On April 15, 2022 the Company issued 2,000,000 shares of common stock to a director for services rendered estimated to be \$200 at \$0.0001 per share.

In July, 2023, the Company issued 65,500 shares of common stock to 3 shareholders in consideration of \$1,310.

In September and January 2023, the Company issued 822,500 shares of common stock to 29 shareholders at \$0.02 per share in consideration of \$16,450.

In November and December 2022 followed by January 2023, the Company issued 150,000 shares of common stock to 5 shareholders at \$0.02 per share in consideration of \$3,000.

There were 3,038,000 shares of common stock issued and outstanding as of April 30, 2025.

Voting Common Stock

All shares of common stock have voting rights and are identical. All holders of shares of voting common stock shall at every meeting of the stockholders be entitled to one vote for each share of the capital stock held by such stockholder.

Non-voting Common Stock

All of the other terms of the Non-Voting Common Stock shall be identical to the Voting Common Stock, except for the right of first refusal that attaches to the Non-Voting Common Stock, as explained in the Company’s Bylaws.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Our sole officer and director, Alexandra Solomovskaya, has agreed to provide her own premise under office needs. She will not take any fee for these premises; it is for free use.

NOTE 7 – INCOME TAXES

On December 22, 2017, the President of the United States signed into law the Tax Cuts and Jobs Act (“Tax Reform Act”). The legislation significantly changes U.S. tax law by, among other things, lowering corporate income tax rates, implementing a territorial tax system and imposing a transition tax on deemed repatriated earnings of foreign subsidiaries. The Tax Reform Act permanently reduces the U.S. corporate income tax rate from a maximum of 35% to a flat 21% rate, effective January 1, 2018.

The reconciliation of income tax benefit (expenses) at the U.S. statutory rate at 21% for the period ended as follows:

	April 30, 2025	April 30, 2024
Tax benefit (expenses) at U.S. statutory rate	\$ (3,088)	\$ (10,995)
Change in valuation allowance	3,088	10,995
Tax benefit (expenses), net	<u>\$ –</u>	<u>\$ –</u>

The tax effects of temporary differences that give rise to significant portions of the net deferred tax assets are as follows:

	April 30, 2025	April 30, 2024
Net operating loss	\$ (26,220)	\$ (23,132)
Valuation allowance	26,220	23,132
Deferred tax assets, net	<u>\$ –</u>	<u>\$ –</u>

The Company has accumulated approximately \$124,856 of net operating losses (“NOL”) carried forward to offset future taxable income up to 20 years, if any, in future years which begin to expire in year 2038. In assessing the realization of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment. Based on the assessment, management has established a full valuation allowance against all of the deferred tax asset relating to NOLs for every period because it is more likely than not that all of the deferred tax asset will not be realized.

NOTE 8 – SUBSEQUENT EVENTS

In accordance with ASC 855-10 the Company has analyzed its operations subsequent to April 30, 2025 to the date these financial statements were issued, and has determined that it does not have any material subsequent events to disclose in these financial statements.

The extent of the impact of the coronavirus (“COVID-19”) outbreak on the financial performance of the Company will depend on future developments, including the duration and spread of the outbreak and related advisories and restrictions and the impact of COVID-19 on the overall economy, all of which are highly uncertain and cannot be predicted. If the overall economy is impacted for an extended period, the Company’s future operating results may be materially adversely affected.

**CERTIFICATION PURSUANT TO
18 U.S.C. ss 1350, AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Alexandra Solomovskaya, certify that:

1. I have reviewed this Annual Report on Form 10-K of Orion Bliss Corp.;
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. I am 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, 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 financial 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. I have disclosed, based on my 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: July 08, 2025

/s/ Alexandra Solomovskaya

Alexandra Solomovskaya

President, Treasurer, Secretary and Director

(Principal Executive, Financial and Accounting Officer)

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

I, Alexandra Solomovskaya, hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the Annual Report on Form 10-K of Orion Bliss Corp. for the year ended April 30, 2025 (the “Report”) fully complies with the requirements of Section 13(a) or 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 Orion Bliss Corp.

Dated: July 08, 2025

/s/ Alexandra Solomovskaya

Alexandra Solomovskaya

President, Treasurer, Secretary and Director

(Principal Executive, Financial and Accounting Officer)

ORION BLISS CORP.

Ashdod
Kalonite 9-57
Israel
7724233

Tel +1 307 298 0969
Email: orionbliss123456@gmail.com

Management’s Annual Report on Internal Control over Financial Reporting.

Our management is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Rule 13a-15(f) under the Exchange Act). Our internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes of accounting principles generally accepted in the United States.

Our management, with the participation of our Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of our internal control over financial reporting as of **April 30, 2025**. In making this assessment, our management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (“COSO”) in Internal Control - Integrated Framework (2013). Based on this evaluation, our management concluded that, as of **April 30, 2025**, our internal control over financial reporting was not effective due to the lack of segregation of duties inherent in a small company.

Orion Bliss CORP.

By: /s/ Alexandra Solomovskaya
Name: Alexandra Solomovskaya
Title: President

In accordance with the requirements of the Securities Act of 1933, this registration statement was signed by the following persons in the capacities and on the dates stated.

Signature	Title	Date
<u> /s/ Alexandra Solomovskaya</u> Alexandra Solomovskaya	President, Treasurer, Secretary and Director (Principal Executive, Financial and Accounting Officer)	July 08, 2025