

CTR INVESTMENTS & CONSULTING, INC.

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

Quarterly Report

For the period ending April 30, 2025 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

3,706,674,707 as of April 30, 2025 (*Current Reporting Period Date or More Recent Date*)

3,706,674,707 as of October 31, 2024 (*Most Recent Completed Fiscal Year End*)

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☒ No: ☐

Change in Control

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

Yes: ☐ No: ☒

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

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

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

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

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

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

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

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

N/A

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

N/A

Address of the issuer's principal executive office:

42215 Washington Street
Suite 345
Palm Desert, CA 92211

Address of the issuer's principal place of business:

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

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

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

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

2021, the District Court of Clark County, Nevada entered an Order Granting Application for Appointment of Alpharidge Capital, LLC as Custodian of the Company (the "Order"). Pursuant to the Order, the Alpharidge Capital, LLC (the "Custodian") has the authority to take any actions on behalf of the Company, that are reasonable, prudent or for the benefit of pursuant to, including, but not limited to, issuing shares of stock and issuing new classes of stock, as well as entering in contracts on behalf of the Company. In addition, the Custodian, pursuant to the Order, is required to meet the requirements under the Nevada charter. This Custodianship was subsequently dismissed by the Court in April of 2024.

2) Security Information

Transfer Agent

Name: Globex Transfer LLC
Phone: 813-344-4490
Email: mrt@globextransfer.com
Address: 780 Deltona Blvd.
Suite 202
Deltona, FL 32725

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	<u>CIVX</u>
Exact title and class of securities outstanding:	<u>Common Stock</u>
CUSIP:	<u>126453208</u>
Par or stated value:	<u>0.001</u>
Total shares authorized:	<u>4,000,000,000</u> as of date: <u>4-30-25</u>
Total shares outstanding:	<u>3,706,674,707</u> as of date: <u>4-30-25</u>
Total number of shareholders of record:	<u>1,763</u> as of date: <u>4-30-25</u>

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

N/A

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

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

Exact title and class of the security:	<u>Series A Convertible Super Preferred Stock</u>
Par or stated value:	<u>0.001</u>

Total shares authorized: 5,000,000 as of date: 4-30-25
Total shares outstanding: 132 as of date: 4-30-25
Total number of shareholders of record: 1 as of date: 4-30-25

Exact title and class of the security: Series B Preferred Stock
Par or stated value: 0.001
Total shares authorized: 2,500,000 as of date: 4-30-25
Total shares outstanding: 2,248,035 as of date: 4-30-25
Total number of shareholders of record: 13 as of date: 4-30-25

Exact title and class of the security: Series C Preferred Stock
Par or stated value: 0.001
Total shares authorized: 10,000,000 as of date: 4-30-25
Total shares outstanding: 10,000,000 as of date: 4-30-25
Total number of shareholders of record: 2 as of date: 4-30-25

Exact title and class of the security: Series D Preferred Stock
Par or stated value: 0.001
Total shares authorized: 11,000,000 as of date: 4-30-25
Total shares outstanding: 10,500,000 as of date: 4-30-25
Total number of shareholders of record: 2 as of date: 4-30-25

Exact title and class of the security: Series E Preferred Stock
Par or stated value: 0.001
Total shares authorized: 600,000 as of date: 4-30-25
Total shares outstanding: 600,000 as of date: 4-30-25
Total number of shareholders of record: 4 as of date: 4-30-25

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

N/A

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. **For common equity, describe any dividend, voting and preemption rights.**

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

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

Series A Preferred:

No Dividends

No Liquidation rights

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

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

Non-redeemable

Series B Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$1.00 per share.

Voting rights of 1 vote per 1 share held.

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

Redeemable at \$1.00 per share.

Series C Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$0.10 per share.

Voting rights of 1 vote per 1 share held.

Convertible into common stock at the rate of 10 shares of common stock for each share of Series C.

Non-redeemable.

Series D Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$0.10 per share.

Voting rights of 1 vote per 1 share held.

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

Non-redeemable.

Series E Preferred:

Dividends at the discretion of the Board of Directors.

Liquidation rights at \$1.00 per share.

Voting rights of 1 vote per 1 share held.

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

Redeemable at \$1.00 per share.

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

N/A

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

N/A

3) Issuance History

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

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

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

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

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

Shares Outstanding Opening Balance:			*Right-click the rows below and select “Insert” to add rows as needed.						
Date <u>10/31/22</u> Common: <u>2,346,674,707</u> Series A Preferred: <u>50</u>									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. ***You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
1/31/2023	New Issuance	15,000,000	Common	\$0.0009	No	Cavan Carlson	Cash	Restricted	4(a)2
2/1/2023	New Issuance	431,666,666	Common	\$0.0001	Yes	Cavan Carlson	Cash	Restricted	4(a)2
3/1/2023	New Issuance	180,000,000	Common	\$0.0006	No	Igala Commonwealth		Restricted	4(a)2

						Limited (Tausif Al Hossain, manager)	Services – Public Relations		
3/6/2023	New Issuance	250,000,000	Common	\$0.0005	No	Pacific Capital Markets LLC (Zac Logan, Manager)	Services – Public Relations	Restricted	4(a)2
4/2/2024	New Issuance	250,000,000	Common	\$0.0003	No	American Community Capital, LP (Frank I. Igwealor)	Cash	Restricted	4(a)2
4/2/2024	New Issuance	250,000,000	Common	\$0.0003	No	Goldstein Franklin, Inc. (Frank I. Igwealor)	Cash	Restricted	4(a)2
6/5/2024	New Issuance	15	Series A Preferred	\$767	N/A	Cavan Carlson	Cash	Restricted	4(a)2
6/5/2024	New Issuance	65	Series A Preferred	\$692	N/A	Cavan Carlson	Cash	Restricted	4(a)2
6/5/2024	New Issuance	2	Series A Preferred	\$5,000	N/A	Craig Carlson	Services - Consulting	Restricted	4(a)2
9/6/2024	Cancellation	117	Series A Preferred	N/A	N/A	Cavan Carlson	N/A	Restricted	N/A
9/6/2024	Cancellation	13	Series A Preferred	N/A	N/A	Rebecca Sue Iodice	N/A	Restricted	N/A
9/6/2024	Cancellation	2	Series A Preferred	N/A	N/A	Craig Carlson	N/A	Restricted	N/A
9/6/2024	Transfer	132	Series A Preferred	N/A	N/A	Financial Capital Group, LLC (James E. Shipley)	N/A	Restricted	N/A
3/31/2025	New Issuance	1,463,175	Series B Preferred	\$1.00	No	Jenny Buettner	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	3,600	Series B Preferred	\$1.00	No	Juli Halopoff	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	94,725	Series B Preferred	\$1.00	No	Kari Loftin	Acquisition of Shibue Couture, Inc.	Restricted	N/A

3/31/2025	New Issuance	114,810	Series B Preferred	\$1.00	No	Shipley Family Trust dated 7/17/2000 (James E. Shipley)	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	288,000	Series B Preferred	\$1.00	No	James Brownell	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	118,800	Series B Preferred	\$1.00	No	Doris Kinsey	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	28,350	Series B Preferred	\$1.00	No	Bruce Waldman and Mark Waldman	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	5,175	Series B Preferred	\$1.00	No	Robert Polentz	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	87,975	Series B Preferred	\$1.00	No	Jeff Weiderkher	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	8,375	Series B Preferred	\$1.00	No	Andrea Blumenthal	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	3,375	Series B Preferred	\$1.00	No	Laura Lee Brown	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	10,350	Series B Preferred	\$1.00	No	Sheeren Torney	Acquisition of Shibue Couture, Inc.	Restricted	N/A
3/31/2025	New Issuance	21,375	Series B Preferred	\$1.00	No	Margaret Lane McIntyre, Trustee of the McIntyre Family Trust, dated 9/07/1995	Acquisition of Shibue Couture, Inc.	Restricted	N/A
4/10/2025	New Issuance	5,000,000	Series C Preferred	\$0.001	N/A	Russell Kidder	Employment Agreement	Restricted	N/A
4/10/2025	New Issuance	5,000,000	Series C Preferred	\$0.001	N/A	James E. Shipley	Employment Agreement	Restricted	N/A

4/25/2025	New Issuance	5,500,000	Series D Preferred	\$0.001	N/A	Cavan Carlson	Debt Cancellation	Restricted	N/A
4/25/2025	New Issuance	5,000,000	Series D Preferred	\$0.001	N/A	Lightwave Partners Corp. (Christopher Martinez)	Services - Consulting	Restricted	N/A
4/25/2025	New Issuance	600,000	Series E Preferred	\$0.001	N/A	Brian Joseph Baiocchi	Acquisition of BB2494 LLC	Restricted	N/A
4/25/2025	Cancellation	300,000	Series E Preferred	\$0.001	N/A	Brian Joseph Baiocchio	N/A	Restricted	N/A
4/25/2025	Transfer	75,000	Series E Preferred	\$0.001	N/A	Russell Kidder	N/A	Restricted	N/A
4/25/2025	Transfer	150,000	Series E Preferred	\$0.001	N/A	David Sun	N/A	Restricted	N/A
4/25/2025	Transfer	75,000	Series E Preferred	\$0.001	N/A	James E. Shipley	N/A	Restricted	N/A
Shares Outstanding on Date of This Report:									
<u>Ending Balance:</u>									
Date 4-30-25									
Common: 3,706,674,707 Preferred Series A: 132 Preferred Series B: 2,248,035 Preferred Series C: 10,000,000 Preferred Series D: 10,500,000 Preferred Series E: 600,000									

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

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

N/A

B. Convertible Debt

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

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

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
9/11/2004	\$1,000	\$1,051	On Demand	\$0.001	-0-	1,051,000	Financial Capital Group, Inc. (James E. Shipley)	Loan
9/16/2004	\$5,000	\$2,748	On Demand	\$0.001	-0-	2,748,000	Financial Capital Group, Inc. (James E. Shipley)	Loan
9/25/2024	\$25,000	\$26,238	On Demand	\$0.001	-0-	26,238,000	Coral Nebula LLC (David Sun)	Loan
11/14/2024	\$12,500	\$12,955	On Demand	\$0.001	-0-	12,955,000	Financial Capital Group, Inc. (James E. Shipley)	Loan
11/17/2024	\$3,500	\$3,625	On Demand	\$0.001	-0-	3,625,000	Financial Capital Group, Inc. (James E. Shipley)	Loan
12/29/2024	\$2,000	\$2,054	On Demand	\$0.001	-0-	2,054,000	Financial Capital Group, Inc. (James E. Shipley)	Loan
3/04/2025	\$500	\$3	On Demand	\$0.001	-0-	N/A	James E. Shipley	Loan
3/11/2025	\$500	\$2	On Demand	\$0.001	-0-	N/A	James E. Shipley	Loan
3/13/2025	\$2,500	\$2,023	On Demand	\$0.001	-0-	2,023,000	James E. Shipley	Loan
3/28/2025	\$15,000	\$15,108	On Demand	\$0.001	-0-	15,108,000	Coral Nebula LLC (David Sun)	Loan
4/18/2025	\$7,500	\$7,520	On Demand	\$0.001	-0-	7,520,000	Financial Capital Group, Inc. (James E. Shipley)	Loan
4/24/25	\$100,000	\$100,082	4/24/26	\$0.10	-0-	1,000,082	Cavan Carlson	Loan
Total Outstanding Balance:		\$173,409	Total Shares:		-0-	74,322,082		

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

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

4) Issuer's Business, Products and Services

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

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

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

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

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

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

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

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

BB2494 LLC is a wholly owned subsidiary of the Company.

C. Describe the issuers' principal products or services.

See 4A, above.

5) Issuer's Facilities

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

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

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

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

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted) (1)
James E. Shipley	Director, CEO, President, Secretary, Treasurer/CFO, and 5% shareholder	Palm Desert, CA	466,666,666	Common (2)	12.59%
			132	Series A Preferred (2)	100%
			114,810	Series B Preferred (3)	5.11%
			5,000,000	Series C Preferred	50.00%
			75,000	Series E Preferred	12.50%
Russell Kidder	Chief Compliance Officer and 5% Shareholder	Palm Springs, CA	5,000,000	Series C Preferred	50.00%
			75,000	Series E Preferred	12.50%
Pacific Capital Markets LLC (Zac Logan)	5% Shareholder	San Diego, CA	250,000,000	Common	6.74%
Jenny Buettner	5% Shareholder	Henderson, NV	1,463,175	Series B Preferred	65.08%
James Brownell	5% Shareholder	Huntington Beach, CA	288,000	Series B Preferred	12.81%
Doris Kinsey	5% Shareholder	New York City, NY	118,800	Series B Preferred	5.28%
Cavan Carlson	5% Shareholder	Sparta, MI	5,500,000	Series D Preferred	52.38%
Lightwave Partners Corp. (Christopher Martinez)	5% Shareholder	Gunnison, CO	5,000,000	Series D Preferred	47.62%

Brian Joseph Baiocchi	5% Shareholder	Irvine, CA	300,000	Series E Preferred	50.00%
David Sun	5% Shareholder	Irvine, CA	150,000	Series E Preferred	25.00%

- (1) The percentage of common shares owned is based on 3,706,674,707 shares issued and outstanding on 4/30/25.
The percentage of Series A preferred stock is based on 132 shares issued and outstanding on 4/30/25.
The percentage of Series B preferred stock is based on 2,248,035 shares issued and outstanding on 4/30/25.
The percentage of Series C preferred stock is based on 10,000,000 shares issued and outstanding on 4/30/25.
The percentage of Series D preferred stock is based on 10,500,000 shares issued and outstanding on 4/30/25.
The percentage of Series E preferred stock is based on 600,000 shares issued and outstanding on 4/30/25.
- (2) Mr. Shipley's shares are held in the name of Financial Capital Group, LLC of which he is the owner/manager.
- (3) Mr. Shipley's shares are held in the name of the Shipley Family Trust dated 7/17/2000 of which he is a Trustee.

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

7) Legal/Disciplinary History

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

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

N/A

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

N/A

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

N/A

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

N/A

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

N/A

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

N/A

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

N/A

8) Third Party Service Providers

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

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

Securities Counsel

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

Accountant or Auditor

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

Investor Relations

Name:	N/A
Firm:	_____
Address 1:	_____

Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): N/A
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

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

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

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

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

☐ IFRS
☒ U.S. GAAP

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

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

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

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

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

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

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, James E. Shipley certify that:

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

June 8, 2025

/s/ James E. Shipley

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

Principal Financial Officer:

I, James E. Shipley certify that:

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

June 8, 2025

/s/ James E. Shipley

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

CTR Investments & Consulting, Inc.
Consolidated Balance Sheets
(Unaudited)

	<u>April 30,</u> <u>2025</u>	<u>October 31,</u> <u>2024</u>
ASSETS		
Current Assets		
Cash	\$ 1,802	\$ 1,848
Account receivable	11,212	-
Prepaid expense	6,875	-
Inventory	109,529	-
Due from related parties	23,781	24,781
Total Current Assets	<u>153,199</u>	<u>26,629</u>
Goodwill	3,365,381	-
TOTAL ASSETS	<u><u>\$ 3,518,580</u></u>	<u><u>\$ 26,629</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 2,365	\$ 4,171
Accrued interest	25,264	307
Convertible notes payable	40,000	25,000
Convertible notes payable - related parties	31,000	6,000
Note payable - related party	1,000	-
Due to related parties	81,826	199,496
Total Current Liabilities	<u>181,455</u>	<u>234,974</u>
Convertible notes payable - related party	100,000	-
Loan payable	177,900	-
TOTAL LIABILITIES	<u>459,355</u>	<u>234,974</u>
Stockholders' Equity (Deficit)		
Preferred Stock, \$0.001 par value, 30,000,000 shares authorized		
Series A Preferred Stock, \$0.001 par value, 5,000,000 shares authorized,		
132 shares issued and outstanding	-	-
Series B Preferred Stock, \$0.001 par value, 2,500,000 shares authorized,		
2,248,035 shares and 0 share issued and outstanding, respectively	2,248	-
Series C Preferred Stock, \$0.001 par value, 10,000,000 shares authorized,		
10,000,000 shares and 0 share issued and outstanding, respectively	10,000	-
Series D Preferred Stock, \$0.001 par value, 11,000,000 shares authorized,		
10,500,000 shares and 0 shares issued and outstanding, respectively	10,500	-
Series E Preferred Stock, \$0.001 par value, 600,000 shares authorized,		
600,000 shares and 0 shares issued and outstanding, respectively	600	-
Common Stock, \$0.001 par value, 4,000,000,000 shares authorized,		
3,706,674,707 shares issued and outstanding	3,706,675	3,706,675
Preferred stock payable	251,965	-
Additional paid in capital	776,479	(2,242,408)
Accumulated deficit	(1,699,242)	(1,672,612)
Total Stockholders' Equity (Deficit)	<u>3,059,225</u>	<u>(208,345)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	<u><u>\$ 3,518,580</u></u>	<u><u>\$ 26,629</u></u>

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

CTR Investments & Consulting, Inc.
Consolidated Statements of Operations
(Unaudited)

	Three Months Ended		Six Months Ended	
	April 30,		April 30,	
	2025	2024	2025	2024
Revenue	\$ 1,069	\$ -	\$ 1,069	\$ -
Operating Expenses				
Selling expenses	3,053	-	3,053	-
General and administrative expenses	5,128	-	8,598	-
Professional fees (including stock-based compensation of \$2,000 and \$0, respectively)	2,492	27,294	14,809	32,964
Professional fees - related parties (including stock-based compensation of \$40,000 and \$50,000, respectively)	40,000	50,000	40,000	50,000
Management salaries - related parties	35,000	-	35,000	-
Total operating expenses	85,673	77,294	101,460	82,964
Net loss from operations	(84,604)	(77,294)	(100,391)	(82,964)
Other Income (Expense)				
Interest expense	(25,893)	-	(26,691)	-
Gain on loan forgiveness	100,452	-	100,452	-
Total other income (expense)	74,559	-	73,761	-
Net loss before taxes	(10,045)	(77,294)	(26,630)	(82,964)
Income tax benefit	-	-	-	-
Net loss	\$ (10,045)	\$ (77,294)	\$ (26,630)	\$ (82,964)
Basic and dilutive loss per common share	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
Weighted average number of common shares outstanding	3,706,674,707	3,351,119,151	3,706,674,707	3,277,410,971

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

CTR Investments & Consulting, Inc
Consolidated Statements of Changes in Stockholders' Deficit
For the six months ended April 30, 2025 and 2024
(Unaudited)

	Six Months Ended April 30,			
	2025		2024	
	Shares	Amount	Shares	Amount
Series A Preferred Stock				
Balance at beginning of period	50	\$ -	50	\$ -
Balance at end of period	50	\$ -	50	\$ -
Series B Preferred Stock				
Balance at beginning of period	-	\$ -	-	\$ -
Issuance of preferred B stock for acquisition of Shibue Couture, Inc.	2,248,035	2,248	-	-
Balance at end of period	2,248,035	\$ 2,248	-	\$ -
Series C Preferred Stock				
Balance at beginning of period	-	\$ -	-	\$ -
Issuance of preferred C stock for directors' compensation	10,000,000	10,000		
Balance at end of period	10,000,000	\$ 10,000	-	\$ -
Series D Preferred Stock				
Balance at beginning of period	-	\$ -	-	\$ -
Issuance of preferred D stock for repayment of debts to a related party	5,500,000	5,500	-	-
Issuance of preferred D stock for services	5,000,000	5,000	-	-
Balance at end of period	10,500,000	\$ 10,500	-	\$ -
Series E Preferred Stock				
Balance at beginning of period	-	\$ -	-	\$ -
Issuance of preferred E stock for acquisition of BB2494 LLC	600,000	600	-	-
Balance at end of period	600,000	\$ 600	-	\$ -
Common Stock				
Balance at beginning of period	3,706,674,707	\$ 3,706,675	3,185,674,707	\$ 3,185,675
Issuance of common stock for services - related parties	-	-	521,000,000	521,000

Balance at end of period	<u>3,706,674,707</u>	<u>\$ 3,706,675</u>	<u>3,706,674,707</u>	<u>\$ 3,706,675</u>
Preferred Stock Payable				
Balance at beginning of period	-	\$ -	-	\$ -
Issuance of preferred B stock for acquisition of Shibue Couture, Inc.	251,965	251,965	-	-
Balance at end of period	<u>251,965</u>	<u>\$ 251,965</u>	<u>-</u>	<u>\$ -</u>
Additional Paid-In Capital				
Balance at beginning of period		\$ (2,242,408)		\$ (2,211,465)
Issuance of preferred B stock for acquisition of Shibue Couture, Inc.		2,245,787		(471,000)
Issuance of preferred C stock for directors' compensation		30,000		-
Issuance of preferred D stock for repayment of debts to a related party		(3,300)		-
Issuance of preferred D stock for services		(3,000)		-
Issuance of preferred E stock for acquisition of BB2494 LLC		749,400		-
Balance at end of period		<u>\$ 776,479</u>		<u>\$ (2,682,465)</u>
Accumulated Deficit				
Balance at beginning of period		\$ (1,672,612)		\$ (1,134,854)
Net loss		(26,630)		(82,964)
Balance at end of period		<u>\$ (1,699,242)</u>		<u>\$ (1,217,818)</u>
Total Stockholders' Deficit at beginning of period		<u>\$ (208,345)</u>		<u>\$ (160,644)</u>
Total Stockholders' Equity (Deficit) at end of period		<u>\$ 3,059,225</u>		<u>\$ (193,608)</u>

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

CTR Investments & Consulting, Inc.
Consolidated Statements of Cash Flows
(Unaudited)

	Six Months Ended	
	April 30,	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	\$ (26,630)	\$ (82,964)
Adjustments to reconcile net loss to net cash used in operating activities:		-
Stock based compensation - related parties	40,000	50,000
Stock based compensation	2,000	-
Gain from forgiveness of related party loan	(100,452)	-
Changes in operating assets and liabilities:		-
Accounts receivable	(11,212)	-
Prepaid expense	(6,875)	-
Inventory	(109,529)	-
Accounts payable and accrued liabilities	(1,806)	5,660
Accrued interest	24,957	-
Accrued management salary payable	35,000	-
Net Cash Used in Operating Activities	<u>(154,547)</u>	<u>(27,304)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Advance to related parties	(1,700)	-
Net liabilities assumed from acquisition of Shibue Couture, Inc.	(115,673)	-
Net assets acquired from acquisition of BB2494 LLC	292	-
Net Cash Provided by (Used in) Investing Activities	<u>(117,081)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from convertible notes	15,000	-
Proceeds from convertible notes - related parties	38,000	-
Repayment on convertible notes - related parties	(13,000)	-
Proceeds from note payable - related party	1,000	-
Proceeds from loan payable	177,900	-
Advance from related parties	57,806	115,144
Repayment to related parties	(5,124)	-
Repayment to loan	-	(87,840)
Net Cash Provided by Financing Activities	<u>271,582</u>	<u>27,304</u>
Net change in cash	(46)	-
Cash, beginning of period	1,848	-
Cash, end of period	<u>\$ 1,802</u>	<u>\$ -</u>
Supplemental cash flow information		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>
Cash paid for taxes	<u>\$ -</u>	<u>\$ -</u>
Non-cash transactions:		
Reclassification of due from related party to convertible note payable	<u>\$ 100,000</u>	<u>\$ -</u>

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

CTR Investments & Consulting, Inc.
Notes to Unaudited Consolidated Financial Statements
April 30, 2025

NOTE 1 – NATURE AND DESCRIPTION OF BUSINESS

CTR Investments & Consulting, Inc. herein "the Company" was incorporated on October 22, 1999 pursuant to the laws of the State of Nevada. The Company has a fiscal year end of October 31 and is listed on the OTC Pink Markets under the trading symbol CIVX.

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

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

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

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

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

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

As of April 30, 2025, the Company holds a 100% interest in Shibue Couture, Inc. and BB2494 LLC.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Principles of Consolidation

The accompanying consolidated financial statements as of April 30, 2025 include the accounts of the Company and its subsidiaries (Note 1). All intercompany accounts and activities have been eliminated. These consolidated financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("GAAP").

The Company uses the accrual basis of accounting and has adopted an October 31 fiscal year end.

Use of Estimates

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

Business Combinations

In accordance with ASC 805-10, "*Business Combinations*", the Company accounts for all business combinations using the acquisition method of accounting. Under this method, assets and liabilities, including any remaining non-controlling interests, are recognized at fair value at the date of acquisition. The excess of the purchase price over the fair value of assets acquired, net of liabilities assumed, and

non-controlling interests is recognized as goodwill. Certain adjustments to the assessed fair values of the assets, liabilities, or non-controlling interests made subsequent to the acquisition date, but within the measurement period, which is up to one year, are recorded as adjustments to goodwill. Any adjustments subsequent to the measurement period are recorded in income. Any cost or equity method interest that the Company holds in the acquired company prior to the acquisition is re-measured to fair value at acquisition with a resulting gain or loss recognized in income for the difference between fair value and the existing book value. Results of operations of the acquired entity are included in the Company's results from the date of the acquisition onward and include amortization expense arising from acquired tangible and intangible assets.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents. As of April 30, 2025 and October 31, 2024, the Company had cash of \$1,802 and \$1,848, respectively.

Accounts Receivable

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

Prepaid Expense

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

Inventory

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

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

Intangible Assets

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

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

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

Revenue Recognition

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

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

The Company's revenue derives from product sales from its wholly owned subsidiary Shibue Counture, Inc. During the six months ended April 30, 2025 and 2024, the Company recognized sales revenue of \$1,069 and \$0, respectively.

Segments

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

Earnings (Loss) per Share

The Company computes basic and diluted net loss per share amounts in accordance with ASC 260, *Earnings per Share* ("ASC 260"). Basic loss per share is computed by dividing net income (loss) available to common shareholders by the weighted average number of shares of common stock outstanding during the reporting period. Diluted loss per share reflects the potential dilution that could occur if convertible notes to issue common stock were converted resulting in the issuance of common stock that could share in the loss of the Company. For the six months ended April 30, 2025 and 2024, convertible notes and certain preferred shares, were dilutive instruments and were not included in the calculation of diluted loss per share as their effect would be antidilutive.

	April 30, 2025 (Shares)	April 30, 2024 (Shares)
Convertible Notes	72,000,000	-
Preferred Shares	41,611,175,000	10,000,000,000
	<u>41,683,175,000</u>	<u>10,000,000,000</u>

As of April 30, 2025 and October 31, 2024 the Company had the principal amount of convertible notes of \$171,000 and \$31,000 that are convertible into 72,000,000 shares and 31,000,000 shares of common stock, respectively. (Note 4 and Note 5)

As of April 30, 2025 and April 30, 2024, the Company had 132 shares and 50 shares of Preferred A stock that are convertible into 26,400,000,000 shares and 10,000,000,000 shares of common stock, respectively. (Note 9)

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

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

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

As of April 30, 2025, the Company had 600,000 shares of Preferred E stock that are convertible into 3,750,000,000 shares of common stock.

Commitments and Contingencies

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

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

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

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

Related Party Balances and Transactions

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

Convertible Financial Instruments

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

Following the adoption of ASU 2020-06 on November 1, 2022, which we elected to adopt using a modified retrospective approach, we no longer separate the convertible notes into liability and equity components. Convertible notes are recorded and disclosed as convertible notes payable, net of unamortized discount.

Stock-Based Compensation

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

During the six months ended April 30, 2025, and 2024, the Company recorded \$42,000 stock-based compensation expense and \$50,000 stock-based compensation expense, respectively. The stock-based compensation incurred from common stock awarded to consultants and executives was reported under professional fees and professional fees - related parties in the statements of operation.

	Six Months Ended	
	April 30,	
	2025	2024
Common stock award to consultants	\$ 2,000	\$ -
Common stock award to management and executives - related parties	40,000	50,000
	<u>\$ 42,000</u>	<u>\$ 50,000</u>

Recent Adopted Accounting Standards

In December 2023, the FASB issued ASU No. 2023-09, Income Taxes (Topic 740) - Improvements to Income Tax Disclosures ("ASU 2023-09"), which is intended to enhance the transparency and decision usefulness of income tax disclosures. The amendments in ASU 2023-09 provide for enhanced income tax information primarily through changes to the rate reconciliation and income taxes paid information. ASU 2023-09 is effective for the Company prospectively to all annual periods beginning after December 15, 2024. Early adoption is permitted. The adoption of ASU 2023-09 has not had a material effect on the Company's statements and disclosures.

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

NOTE 3 – GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. As reflected in the accompanying

financial statements, the Company has an accumulated deficit of \$1,699,242 from inception to April 30, 2025 and incurred net loss of \$26,630 for the six months ended April 30, 2025. Its ability to continue as a going concern is dependent upon the ability of the Company to generate profitable operations in the future and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management intends to address the going concern issue by funding future operations through revenues, the sale of equity capital and by loans, if needed.

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

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

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

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

NOTE 4 – CONVERTIBLE NOTES

During the year ended October 31, 2024, the Company issued a convertible note of \$25,000 to an unaffiliated party.

During the six months ended April 30, 2025, the Company issued a convertible note of \$15,000 to the unaffiliated party. The notes are due on demand, bears annual interest rate of 8% and is convertible at \$0.001 per share. During the six months ended April 30, 2025, the Company recorded interest expense of \$1,100. As of April 30, 2025 and October 31, 2024, the accrued interest was \$1,347 and \$247, respectively.

As of April 30, 2025 and October 31, 2024, the convertible note payable was 40,000 and \$0, respectively.

NOTE 5 – CONVERTIBLE NOTES – RELATED PARTIES

Current

During the year ended October 31, 2024, the Company issued convertible notes totaling \$6,000 to Financial Capital Group, LLC which is controlled by the President of the Company. During the six months ended April 30, 2025, the Company issued convertible notes totaling \$25,500 and made repayment of \$500 to Financial Capital Group, LLC.

The notes are due on demand, bear annual interest rate of 8% and are convertible at \$0.001 per share. During the six months ended April 30, 2025, the Company recorded interest expense of \$891. As of April 30, 2025 and October 31, 2024, the accrued interest was \$951 and \$60, respectively.

During the six months ended April 30, 2025, the Company issued convertible notes totaling \$12,500 and made repayment of \$2,500 to the President of the Company. The notes are due on demand, bear annual interest rate of 8% and are convertible at \$0.001 per share. During the six months ended April 30, 2025, the Company recorded interest expense of \$28. As of April 30, 2025 and October 31, 2024, the accrued interest was \$28 and \$0, respectively.

As of April 30, 2025 and October 31, 2024, the convertible notes payable to related parties was \$31,000 and \$6,000, respectively.

Non-current

On April 24, 2025, the Company issued a convertible note of \$100,000 for outstanding amount due to the former Director of the Company. The note has a two-year term, bear annual interest rate of 5% and are convertible at \$0.10 per share. During the six months ended April 30, 2025, the Company recorded interest expense of \$82. As of April 30, 2025 and October 31, 2024, the accrued interest was \$82 and \$0, respectively.

As of April 30, 2025 and October 31, 2024, the convertible notes payable to the related party was \$100,000 and \$0, respectively.

NOTE 6 – LOAN PAYABLE

On March 27, 2020, Shibue Couture, Inc. secured a Small Business Administration Loan of \$177,900. Installment payment including principal and interest of \$867 began twelve months from the date of the loan. The balance of principal and interest are payable 30 years

from the date of the loan. Interest is accrued at 3.75% per annum. Each repayment applied first to interest accrued with the balance applied to the principal. As of April 30, 2025, the principal amount payable of the loan was \$177,900 and the accrued interest payable was \$22,846.

NOTE 7 – NOTE PAYABLE – RELATED PARTY

During the six months ended April 30, 2025, the Company issued promissory notes totaling of \$1,000 to Financial Capital Group, LLC. which is controlled by the Director of the Company. The notes are in one year and bear annual interest rate of 6%. During the six months ended April 30, 2025, the Company recorded interest expense of \$9. As of April 30, 2025 and October 31, 2024, the accrued interest was \$9 and \$0, respectively.

NOTE 8 – RELATED PARTY TRANSACTIONS

Due to related parties

During the six months ended April 30, 2025, the President of the Company advanced \$53,200 to the Company and was repaid \$6,400. On April 1, 2025, the Company entered into a employment contract with the President of the Company. The Company pay annual salary of \$240,000 to the President of the Company commenced from April 1, 2025 and will expire on March 31, 2030 under a term of five years. During the six months ended April 30, 2025, the accrued management salary was \$20,000. As of April 30, 2025 and October 31, 2024, the amount due to the President of the Company was \$66,800 and \$0, respectively.

On April 1, 2025, the Company entered into employment contract with the CCO of the Company. The Company pay annual salary of \$180,000 to the CCO of the Company commenced from April 1, 2025 and will expire on March 31, 2030 under a term of five years. During the six months ended April 30, 2025, the accrued management salary was \$15,000. As of April 30, 2025 and October 31, 2024, the amount due to the CCO of the Company was \$15,000 and \$0, respectively.

During the six months ended April 30, 2025 and 2024, the former Director of the Company advanced \$3,156 and \$115,144 for paying operation expenses on behalf of the Company, respectively. On April 25, 2025, the Company issued 5,500,000 shares of Preferred D stock for partial repayment of debt to the former director of the Company at \$102,652. The remaining balance of the debt of \$100,000 was issued with a convertible note on the same date. (Note 5) As of April 30, 2025 and October 31, 2024, the amount due to the former Director was \$0 and \$199,496, respectively.

During the six months ended April 30, 2025, the President of BB2494 LLC advanced \$1,450 to the Company and was repaid \$1,424. As of April 30, 2025 and October 31, 2024, the amount due to the President of BB2494 LLC was \$26 and \$0, respectively.

As of April 30, 2025 and October 31, 2024, the total amount due to related parties was \$81,826 and \$199,496, respectively.

Due from related parties

During the six months ended April 30, 2025 and 2024, the Company made payment of \$500 and \$0 on behalf of Financial Capital Group, LLC. which is controlled by the Director of the Company, respectively. As of April 30, 2025 and October 31, 2024, the amount due from FCG was \$723 and \$223, respectively.

During the six months ended April 30, 2025 and 2024, the Company advanced \$1,200 and \$0 to the Director of the Company and was repaid \$2,700. As of April 30, 2025 and October 31, 2024, the amount due from the Director of the Company was \$0 and \$1,500, respectively.

As of April 30, 2025 and October 31, 2024, the amount due from Blitz, an advertising company which was incorporated by the President of the Company was \$23,058 and \$23,058, respectively.

As of April 30, 2025 and October 31, 2024, the total amount due from related parties was \$23,781 and \$24,781, respectively.

NOTE 9 - STOCKHOLDERS' EQUITY

Preferred Stock

Authorized Stock

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

Series A Preferred Stock

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

As of April 30, 2025 and October 31, 2024, the issued and outstanding Series A Preferred Stock is 132 shares and 132 shares, respectively. As of April 30, 2025, all 132 shares of Series A Preferred Stock was held by the President of the Company.

Series B Preferred Stock

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

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

As of April 30, 2025 and October 31, 2024, the issued and outstanding Series B Preferred Stock is 2,248,035 shares and 0 share, respectively.

Series C Preferred Stock

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

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

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

As of April 30, 2025 and October 31, 2024, 10,000,000 shares and 0 share of Series C Preferred Stock were issued and outstanding, respectively.

Series D Preferred Stock

The Company has designated 11,000,000 preferred shares, par value of \$0.001, as Series D Preferred Stock with conversion right of 2 shares of common stock for each share of Series D Preferred Stock. The Series D Preferred Stock can be converted into common stock at any time at the option of the holder. Such conversion option is available from the date of issue of Series D Preferred Stock and shall continue thereafter after 10 years.

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

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

As of April 30, 2025 and October 31, 2024, 10,000,000 shares and 0 share of Series D Preferred Stock were issued and outstanding, respectively.

Series E Preferred Stock

The Company has designated 600,000 preferred shares, par value of \$0.001, as Series E Preferred Stock with each share convertible into \$1.00 of common stock of the Company based upon 80% of the average of the 10-day closing bid price prior to the date of

conversion. The Series E Convertible Preferred Stock is convertible into common stock at any time at the option of holders available only after 2 years of issue of the Series E Preferred Stock.

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

As of April 30, 2025 and October 31, 2024, 10,000,000 shares and 0 share of Series E Preferred Stock were issued and outstanding, respectively.

Common Stock

Authorized Stock

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

During the six months ended April 30 2024, the Company issued 521,000,000 shares of common stock to a related party of the Company for service rendered valued at \$50,000.

As of April 30, 2025 and October 31, 2024, the issued and outstanding common stock is 3,706,674,707 shares.

NOTE 10 – ACQUISITION

Shibue Couture, Inc.

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

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

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

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

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

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

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

Goodwill	\$	2,615,673
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BB2494 LLC

Effective March 31, 2025, the Company consummated the purchase of 100% of the interests of BB2494 LLC (“BB 2494”).

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

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

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

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

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

Total purchase price	\$	750,000
Cash		318
Total identifiable assets		318
Due to related party		(26)
Total liabilities assumed		(26)
Net assets (liabilities)	\$	292
Goodwill	\$	749,708

NOTE 11 – SEGMENT REPORTING

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

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

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