Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Avra, Inc.
A Nevada Corporation

One Glenlake Parkway, Suite 650
Atlanta GA, 30328
SIC:3651
678-387-3515

Annual Report
For the Period Ending: 01/31/22
(the "Reporting Period")

As of **01/31/22**, the number of shares outstanding of our Common Stock was: **217,682,208**

As of **10/31/21**, the number of shares outstanding of our Common Stock was: **197,682,208.**

As of **01/31/2021**, our last completed year end, the number of shares outstanding of our Common Stock was: **63,397.094.**

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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:** ☒

Indicate by check mark whether a Change in Control[1] of the company has occurred over this reporting period:
Yes: ☐ **No:** ☒

[1] "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 any names used by predecessor entities, along with the dates of the name changes.

The Issuer has not changed its name since inception.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The Issuer was originally incorporated on December 1, 2010, in the State of Nevada as Avra, Inc.

The Issuer's Corporate status is Active with the State of Nevada.

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

None

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

On October 30, 2021, Avra, Inc. entered into a definitive agreement to merge with Springs Rejuvenation LLC. Additionally, Dr. Robert Pereya was appointed to the Board of Directors and appointed Chief Operating Officer. The result of this transaction constituted a change of control of the Issuer.

The address(es) of the issuer's principal executive office:

One Glenlake Parkway, Suite 650, Atlanta GA, 30328

The address(es) of the issuer's principal place of business:
Check box 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?

Yes: ☐ **No:** ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

Not Applicable

2) Security Information

Trading symbol:	**AVRN**	
Exact title and class of securities outstanding:	**Common**	
CUSIP:	**05453B304**	
Par or stated value:	**0.00001**	
Total shares authorized:	**750,000,000**	as of date: **01/31/22**
Total shares outstanding:	**217,682,208**	as of date: **01/31/22**
Number of shares in the Public Float[2]:	**44,130,247**	as of date: **01/31/22**
Total number of shareholders of record:	**30**	as of date: **01/31/22**

All additional class(es) of publicly traded securities (if any):

Trading symbol:	**NA**	
Exact title and class of securities outstanding:	**Class A Preferred**	
CUSIP:	**NA**	
Par or stated value:	**0.00001**	
Total shares authorized:	**75,000,000**	as of date: **01/31/22**
Total shares outstanding:	**10,000,000**	as of date: **01/31/22**
Trading symbol:	**NA**	

Transfer Agent

Name: **Pacific Stock Transfer**
Phone: **1-800-785-7782**
Email: **info@pacificstocktransfer.com**
Address: **6725 Via Austi Parkway #300**
Las Vegas NV, 89119

Is the Transfer Agent registered under the Exchange Act?[3] **Yes:** ☒ No: ☐

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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

[2] "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

[3] To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☐

Shares Outstanding as of Second Most Recent Fiscal Year End:

Opening Balance

Date **01/31/17** **Common: 63,397,094**

Preferred: 0

*Right-click the rows below and select “Insert” to add rows as needed.

Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued ($/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	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.
01/21/21	**New Issuance**	**90,000,000**	**Common**	**$0.0001**	**Yes**	**Everett Dickson**	**Compensation**	**Restricted**	**4(a)2**
02/04/21	**New issuance**	**14,685, 114**	**Common**	**$0.0007**	**Yes**	**Device Corp.** **E L Harris Principal**	**Debt conversion**	**Free trading**	**4(a)1**
03/31/21	**New issuance**	**14,800,000**	**Common**	**$0.0007**	**Yes**	**Anything Media Corp** **Chris Jensen**	**Debt Conversion**	**Free trading**	**4(a)1**
06/23/21	**New issuance**	**14,800,000**	**Common**	**$0.0001**	**Yes**	**Device Corp.** **E L Harris Principal**	**Debt conversion**	**Free trading**	**4(a)1**
01/03/22	**New Issuance**	**7,500,000**	**Common**	**$0.01**	**No**	**Quick Capital LLC** **Principal:** **Ellon Natan**		**Free trading**	**4(a)1**

Shares Outstanding on Date of This Report:

Ending Balance

Ending Balance:

Date **01/31/22** Common: **217,682,208**

Preferred: **10,000,000**

January 31, 2022Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2020, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2018 through September 30, 2020 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

____

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☐

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
February 16, 2018	**$11,500**	**$18,500**	**$690**	**2/16/19**	**May convert to Common shares at a fixed price of $0.005 per share.**	**Anything Media Corp** **Chris Jensen Principal**	**Loan**
December 27, 2018	**$12,000**	**$12,000**	**$720**	**12/ 27/19**	**May convert to Common shares at a fixed price of $0.005 per share.**	**Ken Kerster**	**Loan**
November 1, 2017	**20,000**	**20,000**	**$1,200**	**11/01/18**	**May convert to Common shares at a fixed price of $0.005 per share.**	**Corona Software, Sanjay Shah, Principal**	**Loan**
August 14, 2017	**20,000**	**20,000**	**$1,200**	**9/28/18**	**May convert to Common shares at a fixed price of $0.005 per share.**	**Backenald Trading and Invest, Antoine Ratsaphong, Principal**	**Loan**

4) Financial Statements

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

☒ **U.S. GAAP**
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)[4]:

Name:	**Ken Kerster**
Title:	**Consultant**
Relationship to Issuer:	**Consultant**

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

C. Balance sheet;
D. Statement of income;
E. Statement of cash flows;
F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
G. Financial notes; and
H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Annual Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Annual Reports within 45 days of each fiscal quarter-end date.

Please Note: The Financial Statements for the three months ended January 31, 2022 and 2020 and accompanying notes are presented at the end of the document.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

Avra Inc. ("Avra," "AVRN," "we," "us," or the "Company") was incorporated in the State of Nevada on December 1, 2010. We have recently adopted a new business plan. The Company has signed a Definitive Agreement dated October 30, 2021 to merge with Springs Rejuvenation, LLC ("Springs"), a Chamblee, Georgia anti-aging and stem cell center, focusing on stem cell therapy, facial rejuvenation, hair rejuvenation, non –surgical hair restoration, protein rich plasma (PRP) injections, and anti-aging treatments.

Our previous business was focused on solutions in the cryptocurrency and digital currency markets, particularly in offering payment solutions to businesses worldwide. The Company also has a business in marketing and distributing of Smart TV boxes to home consumers throughout the United States. Smart TV boxes are hardware devices that allow consumers to combine all of the benefits of the Internet with the large size and high definition capabilities of TV screens; however, this is not the Company's current focus.

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

B. Please list any subsidiaries, parents, or affiliated companies.

As of January 31, 2022, the Issuer has one affiliated company, Springs Rejuvenation LLC. Springs Rejuvenation is located in the Greater Atlanta Area.

C. Describe the issuers' principal products or services.

Springs Rejuvenation LLC focuses on anti-aging and stem cell center, focusing on stem cell therapy, facial rejuvenation, hair rejuvenation, non –surgical hair restoration, Protein Rich Plasma (PRP) injections, and anti-aging treatments. The web site for the company is https://springsrejuvenation.com.

6) Issuer's Facilities

The goal of this section is to provide a potential investor 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, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Issuer does not own or lease any real property, office space is rented on a month to month basis.

7) Company Insiders (Officers, Directors, and Control Persons)

The goal of this section is to provide an investor 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 shareholders.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% of more of any class of the issuer's securities, as well as any officer, and any director of the company, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.**

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Everett Dickson	**Director, CEO, Secretary, Treasurer and Principal Shareholder**	**3659 Blair Circle NE Atlanta Ga 30319**	**125,333,334** **33,333,333**	**Common** **Preferred**	**68.3%** **33.33%**	
Charles Peyrara	**Director, COO**	**One Glenlake Parkway, Suite 650 Atlanta GA, 30328**	**66,666,667**	**Preferred**	**66.67%**	

8) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None.

2. 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, or banking activities;

None

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

None

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

None

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 or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: **Anthony Newton**
Firm: ______
Address 1: **PO Box16877 Sugarland TX, 77496**
Address 2: ______
Phone: **713-425-3210**
Email: **tony.newton@yahoo.com**

Accountant or Auditor

Name: ______
Firm: ______
Address 1: ______
Address 2: ______
Phone: ______
Email: ______

Investor Relations

Name: ______
Firm: ______
Address 1: ______
Address 2: ______
Phone: ______
Email: ______

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) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name: **Ken Kerster**
Firm: ______
Nature of Services: **Administrative**
Address 1: **4423 37th Street NW, Calgary AB.**
Address 2: ______
Phone: **403-650-1358**
Email: **corpconsult1@gmail.com**

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 Annual Report or Annual Report.

The certifications shall follow the format below:

I, Everett Dickson certify that:

1. I have reviewed this Annual Disclosure Statement of Avra 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.

February 19, 2022

/s/Everett Dickson

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

Principal Financial Officer:

I, Everett Dickson certify that certify that:

1. I have reviewed this I have reviewed this Quarterly Disclosure Statement of Avra 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.

February 19, 2022

/s/Everett Dickson

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

FINANCIAL STATEMENTS.

CONTENTS

AVRA INC.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	January 31, 2022	January 31, 2021
ASSETS		
Current assets:		
Cash	$ 19,012	$ -
Accounts Receivable	$ 59,629	-
Prepaid Expenses	$ 38,943	-
Total Current Assets	117,584	-
Property and Equipment		
Equipment	30,000	-
Furniture and Fixtures	33,881	-
Leasehold Improvements	20,190	-
Total Property and Equipment	84,071	-
Other Assets		
Security Deposits	35,758	-
Deferred Lease Expense	633,102	-
Organizational Costs	2,400	-
Amortization	(240)	-
Total Other Assets	671,020	-
Total assets	872,675	-
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts Payable and Accrued Liabilities	24,560	16,460
Accounts Payable-Related Party	120,743	13,082
Due to Shareholder	45,000	-
Accrued Interest	25,360	25,630
Leases Payable	117,556	-
Notes Payable	69,000	83,850
Total Current Liabilities	402,219	139,022
Long Term Liabilities		
Lease payable-Chamblee	54,304	-
Lease payable-Ash-Dunwoody	270,591	-
Lease payable-Lauderdale	194,155	-
Total Long Term Liabilities	519,050	-
Total liabilities	921,269	139,022

Stockholders' deficit:

Preferred Stock Authorized 75,000,000 Par Value $0.00001		
10,000,000 As of January 31, 2022 and January 31, 2021	100	-
Common stock; authorized 750,000,000; 217,682,208 shares at $0.00001 par value		
As of January 31, 2022 and 63,397,094 as of January 31, 2021	2,177	634
Additional Paid in Capital	315,398	194,062
Accumulated Deficit	(366,269)	(333,718)
Total stockholders' deficit	(48,594)	(139,022)
Total liabilities and stockholders' equity	$ 872,675	$ -

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

AVRA INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Year Ended January 31, 2022	Year Ended January 31, 2021
Revenue		
Service Fees	318,128	-
Total Service Fees	318,128	-
Cost of Services		
Cost of Services	(70,310)	-
Contracted Medical Services	-15,500	-
Total Cost of Services	-85,810	-
Gross Profit	232,318	-
Operating Expenses:		
General and administrative	200,732	$ 11,572
Shares for Compensation	9,000	$ -
Total Operating Expenses	209,732	11,572
Loss/gain from operations	22,586	$ (11,572)
Other Income (Expense)		
Debt conversion	(148)	-
Gain on forgiveness of debt	-	221,031
Imputed Interest	(2,355)	-
Interest Expense, net	(4,140)	(9,376)
Total other income (expense)	(6,643)	211,655
Net loss/gain for the period	$ 15,943	$ 200,083
Net loss per share:		
Basic and diluted	$ 0.00	$ 0.00
Weighted average number of shares outstanding:		
Basic and diluted	217,682,208	63,397,094

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

AVRA, INC.
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIT)

		Common Stock				Total
		Number of Shares	Par Value	Additional Paid in Capital	Accumulated Deficit	Shareholders' Equity
BALANCE JANUARY 31, 2019		63,397,094	$ 634	$ 194,062	$ (999,121)	$ (804,425)
	Net Loss/gain	-	-	-	416,826	416,826
BALANCE JANUARY 31, 2020		63,397,094	$ 634	$ 194,062	$ (582,295)	$ (387,599)
	Net Loss/gain	-	-	-	200,083	200,083
BALANCE JANUARY 31, 2021		63,397,094	$ 634	$ 194,062	$ (382,212)	$ (187,516)
	Net Loss/gain	154,285,114	1,543	121,436	15,943	138,922
BALANCE JANUARY 31, 2022		217,682,208	$ 2,177	$ 315,398	$ (366,269)	$ (48,594)

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

AVRA INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Year Ended January 31, 2022	Year Ended January 31, 2021
Cash flow from operating activities:		
Net loss/gain	$ 15,943	$ 200,083
Adjustment to reconcile net loss to net cash used in operating activities		
Accrued Interest	4,140	9,376
Imputed Interest	2,355	-
Shares for compensation	9,000	-
Debt Conversion	148	-
Gain on forgiveness of debt	-	(221,031)
Changes in operating assets and liabilities:		
Accounts Payable	(12,100)	(1,510)
Net Cash (Used) in Operating activities	$ 19,486	$ (13,082)
Cash flows from investing activities		
Cash used in investing activities	(183,134)	-
Net cash used in Investing activities	(183,134)	-
Cash flows from financing activities:		
Proceeds from notes payable	$ 107,660	$ 13,082
Proceeds from Share subscription	$ 75,000	$ -
Net cash provided by financing activities	$ 182,660	$ 13,082
Decrease in cash during the period	19,012	-
Cash, beginning of period	-	-
Cash, end of period	$ 19,012	$ -
Supplemental disclosure of cash flow information:		
Cash paid during the period		
Gain on forgiveness of debt	$ -	$ 221,031

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

Avra, Inc.
Notes to the Consolidated Financial Statements
For the Year Ended January 31, 2022

Note 1 - Organization and Operations

Nature of Business and Continuance of Operations

Avra Inc. (“Avra,” “AVRN,” “we,” “us,” or the “Company”) was incorporated in the State of Nevada on December 1, 2010. We have recently adopted a new business plan. The Company has signed a Definitive Agreement dated October 30, 2021 to merge with Springs Rejuvenation, LLC (“Springs”), a Chamblee, Georgia anti-aging and stem cell center, focusing on stem cell therapy, facial rejuvenation, hair rejuvenation, non –surgical hair restoration, protein rich plasma (PRP) injections, and anti-aging treatments.

Our previous business was focused on solutions in the cryptocurrency and digital currency markets, particularly in offering payment solutions to businesses worldwide. The Company also has a business in marketing and distributing of Smart TV boxes to home consumers throughout the United States. Smart TV boxes are hardware devices that allow consumers to combine all of the benefits of the Internet with the large size and high definition capabilities of TV screens; however, this is not the Company’s current focus.

These financial statements have been prepared on a going concern basis, which assumes the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability of the Company to obtain necessary equity financing to continue operations, and the attainment of profitable operations. As of January 31, 2022, the Company has working capital deficit of $48,594 and has an accumulated deficit totaling $366,269 since inception, and has not yet generated any revenue from operations. These factors raise substantial doubt regarding the Company’s ability to continue as a going concern. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

The Company’s management plans to raise funds in the next 12 months through a combination of debt financing and equity financing by way of private placement.

Note 2 - Significant and Critical Accounting Policies and Practices

a) Basis of Presentation

These financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States and are expressed in US dollars. The Company’s fiscal year end is January 31.

b) Use of Estimates

The preparation of financial statements in conformity with United States 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. The Company regularly evaluates estimates and assumptions related to stock-based compensation and deferred income tax asset valuation allowances.

The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the

Company may differ materially and adversely from the Company’s estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

c) Principles of Consolidation

The consolidated financial statements include the accounts of Avra, Inc. and its 100% owned subsidiary, Springs Rejuvenation LLC. All intercompany accounts and transactions have been eliminated in consolidation.

d) Reclassification

Certain prior period amounts have been reclassified to conform to current period presentation.

e) Cash and Cash Equivalents

The Company considers all highly liquid instruments with an original maturity of three months or less at the time of issuance to be cash equivalents.

f) Financial Instruments

The Company’s financial instruments consist principally of cash and cash equivalents, accounts payable and accrued liabilities, short-term debts and due to related parties. Pursuant to ASC 820, *Fair Value Measurements and Disclosures* and ASC 825, *Financial Instruments* the fair value of the Company’s cash equivalents is determined based on “Level 1” inputs, which consist of quoted prices in active markets for identical assets.

g) ***Basic and diluted earnings per share***

Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing Diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants.

For the three months ended January 31, 2022 and the year ended January 31, 2021, potentially dilutive common stock equivalents not included in the calculation of diluted earnings per share because they were anti-dilutive are as follows:

	January 31, 2022	**January 31, 2021**
Convertible notes	69,000	119,785,714
Total possible dilutive shares	690,000,000	291,043,000

h) Foreign Currency Translation

The Company’s planned operations will be in the United States, which results in exposure to market risks from changes in foreign currency exchange rates. The financial risk is the risk to the Company’s operations that arise from fluctuations in foreign exchange rates and the degree of volatility of these rates. Currently, the Company does not use derivative instruments to reduce its exposure to foreign currency risk. The Company's functional currency for all operations worldwide is the U.S. dollar. Nonmonetary assets and liabilities are translated at historical rates and monetary assets and liabilities are translated at exchange rates in effect at the end of the year. Revenues and expenses are translated at average rates for the year. Gains and losses from translation of foreign currency financial statements into U.S. dollars are included in current results of operations.

i) Revenue Recognition

ASU No. 2014-09, *Revenue from Contracts with Customers* ("Topic 606"), became effective for the Company on January 1, 2018. The Company's revenue recognition disclosure reflects its updated accounting policies that are affected by this new standard. The Company applied the "modified retrospective" transition method for open contracts for the implementation of *Topic 606.*

The Company made no adjustments to its previously-reported total revenues, as those periods continue to be presented in accordance with its historical accounting practices under *Topic 605, Revenue Recognition*.

The Company will recognize revenue according to *Topic 606* in a manner that reasonably reflects the delivery of its services and products to customers in return for expected consideration and includes the following elements:

- executed contracts with the Company's customers that it believes are legally enforceable;
- identification of performance obligations in the respective contract;
- determination of the transaction price for each performance obligation in the respective contract;
- allocation the transaction price to each performance obligation; and
- recognition of revenue only when the Company satisfies each performance obligation.

The Company has had sales of $318,128 for the year ended January 31, 2022.

j) Income Taxes

The Company uses the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, the Company does not foresee generating taxable income in the near future and utilizing its deferred tax asset, therefore, it is more likely than not that some portion, or all of, the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

A tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded. The Company has no material uncertain tax positions for any of the reporting periods presented.

k) Stock-Based Compensation

We estimate the fair value of each stock option award at the grant date by using the Black-Scholes option pricing model and common shares based on the market price of the Company's common stock on the date of the share grant. The fair value determined represents the cost for the award and is recognized over the vesting period during which an employee is required to provide service in exchange for the award. As share-based compensation expense is recognized based on awards ultimately expected to vest, we reduce the expense for estimated forfeitures based on historical forfeiture rates. Previously recognized compensation costs may be adjusted to reflect the actual forfeiture rate for the entire award at the end of the vesting period. Excess tax benefits, if any, are recognized as an addition to paid-in capital.

Fair value measurements

When required to measure assets or liabilities at fair value, the Company uses a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used. The Company determines the level within the fair value hierarchy in which the fair value measurements in their entirety fall. The categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. Level 1 uses quoted prices in active markets for identical assets or liabilities, Level 2 uses significant other observable inputs, and Level 3 uses significant unobservable inputs. The amount of the total gains or losses for the period are included in earnings that are attributable to the change in unrealized gains or losses relating to those assets and liabilities still held at the reporting date. The Company has no assets or liabilities that are adjusted to fair value on a recurring basis.

Convertible financial instruments

The Company bifurcates conversion options from their host instruments and accounts for them as free-standing derivative financial instruments if certain criteria are met. The criteria include circumstances in which (a) the economic characteristics and risks of the embedded derivative instrument are not clearly and closely related to the economic characteristics and risks of the host contract, (b) the hybrid instrument that embodies both the embedded derivative instrument and the host contract is not remeasured at fair value under otherwise applicable generally accepted accounting principles with changes in fair value reported in earnings as they occur, and (c) a separate instrument with the same terms as the embedded derivative instrument would be considered a derivative instrument. An exception to this rule is when the host instrument is deemed to be conventional, as that term is described under applicable U.S. GAAP.

Beneficial conversion feature

The issuance of the convertible debt generated a beneficial conversion feature ("BCF"), which arises when a debt or equity security is issued with an embedded conversion option that is beneficial to the investor or in the money at inception because the conversion option has an effective strike price that is less than the market price of the underlying stock at the commitment date. The Company recognized the BCF by allocating the intrinsic value of the conversion option, which is the number of shares of common stock available upon conversion multiplied by the difference between the effective conversion price per share and the fair value of common stock per share on the commitment date, resulting in a discount on the convertible debt (recorded as a component of additional paid-in capital). The discount is amortized to interest expense over the term of the convertible debt.

l) Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-02, Leases (Topic 842). The update modified the classification criteria and requires lessees to recognize the assets and liabilities on the balance sheet for most leases. The update was effective for fiscal years beginning after December 15, 2018, with early adoption permitted. Adoption of this update as of July 1, 2019 did not have a material impact on the Company's consolidated financial statements because the Company has no long-term operating leases.

In June 2018, the FASB issued ASU 2018-07, Stock Compensation (Topic 718): Improvements to Nonemployee Share-Based Payment Accounting. The update aligns the accounting for share-based payment awards issued to nonemployees with those issued to employees. Under the new guidance, the nonemployee awards will be measured on the grant date and compensation costs will be recognized when achievement of the performance condition is probable. This new standard is effective for fiscal years beginning after December 15, 2018, including interim periods within that fiscal year. The adoption of the new guidance on July 1, 2019 did not have a material impact on the Company's consolidated financial statements.

In August 2018, the FASB issued ASU 2018-13, Fair Value Measurement (Topic 820): Disclosure Framework- Changes to the Disclosure Requirements for Fair Value Measurement. The update modifies the disclosure requirements for recurring and nonrecurring fair value measurements, primarily those surrounding Level 3 fair value measurements and transfers between Level 1 and Level 2. The new standard is effective for fiscal years beginning after December 15, 2019, including interim periods within that reporting period. The Company is currently evaluating the new guidance and does not expect it to have a material impact on its consolidated financial statements.

In August 2020, the FASB issued ASU 2020-06, ASC Subtopic 470-20 "*Debt—Debt with Conversion and Other Options*" and ASC subtopic 815-40 "*Hedging—Contracts in Entity's Own Equity*". The standard reduced the number of accounting models for convertible debt instruments and convertible preferred stock. Convertible instruments that continue to be subject to separation models are (1) those with embedded conversion features that are not clearly and closely related to the host contract, that meet the definition of a derivative, and that do not qualify for a scope exception from derivative accounting; and, (2) convertible debt instruments issued with substantial premiums for which the premiums are recorded as paid-in capital. The amendments in this update are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Company is currently assessing the impact of the adoption of this standard on its consolidated financial statements.

As of January 31, 2022, there are no recently issued accounting standards not yet adopted that would have a material effect on the Company's financial statements to have a material impact on the Company's CFS.

Note 3 – 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 $366,269 at January 31, 2022, a net gain of $15,943 and net cash used in operating activities of $19,486 for the reporting period then ended. 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.

Note 4- Notes Payable

On August 14, 2017, the Company entered into a convertible note in the principal amount of $20,000, with an unrelated third party. The note carries an annual interest rate of 8% with a maturity date of September 28, 2018. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 The Note also, provides for a default interest rate of 15% if the note is unpaid past the maturity date. The loan is currently in default and interest has increased to 15% (the default rate) and no payments have been made to the note holder as of January 31, 2022.

On November 1, 2017, the Company entered into a convertible note in the principal amount of $20,000, with an unrelated third party. The note carries an annual interest rate of 8% with a maturity date of October 31, 2018. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 The Note also, provides for a default interest rate of 15% if the note is unpaid past the maturity date. The loan is currently in default and interest has increased to 15% (the default rate) and no payments have been made to the note holder as of January 31, 2022.

On February 16, 2018, the Company entered into a convertible note in the principal amount of $18,500, with an unrelated third party. The note carries an annual interest rate of 8% with a maturity date of February 16, 2019. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 The Note also, provides for a default interest rate of 15% if the note is unpaid past the maturity date. As of January 31, 2022 this note has been partially converted to common shares and has a remaining balance of $11,500.

On August 31, 2018, the Company entered into a convertible note in the principal amount of $7,850, with an unrelated third party. The note carries an annual interest rate of 8% with a maturity date of August 31, 2019. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005. As of January 31, 2022 this note has been fully converted to common shares.

On December 27, 2018, the Company entered into a convertible note in the principal amount of $12,000, with an unrelated third party.. The note carries an annual interest rate of 8% with a maturity date of December 27, 2019. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 The Note also, provides for a default interest rate of 15% if the note is unpaid past the maturity date. No payments have been made to the note holder as of January 31, 2022.

On August 31, 2018 and December 27, 2018, the Company entered into convertible notes in the principal amount of $3,000 and $2,500 respectively, with two unrelated third parties. The notes carry an annual interest rate of 8% with maturity dates of August 31 2019, and December 27, 2019. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 The Note also, provides for a default interest rate of 15% if the note is unpaid past the maturity date. No payments have been made to the note holder as of January 31, 2022.

Note 5- Related Party Payable

During the three months ended January 31, 2022 the President and CEO of the Company has loaned the Company a total of $40,742 to maintain operations of the Company.. As of January 31, 2022 this amount is non-interest bearing and has no fixed term of repayment.

Note 6- Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses at January 31, 2022 and 2021 consist of the following:

Accounts payable and accrued expenses	$	24,560	$	18,270
Accrued interest		25,360		73,038
Notes payable related party		120,743		221,031
Notes payable		69,000		83,850
	$	239,663	$	341,749

Note 7– Stockholders' Equity

Authorized Stock

The Company's authorized capital consists of 750,000,000 shares of common stock with a par value of $0.00001 per share and 75,000,000 shares of preferred stock with a par value of $0.00001 per share.

Issued and Outstanding Stock:

The company's stockholder's equity consists of 217,682,208 common shares with a par value of $0.00001. There are no Preferred Shares issued and outstanding.

Common Stock

2021 Stock Issuances

There was a total of 154,285,114 common shares issued during the year ended January 31, 2022.

Preferred Stock

During the year ended January 31, 2022 the Company issued 10,000,000 Class A Preferred Shares to several individuals.

Note 8 – Subsequent Events

The Company's management reviewed all material events from January 31, 2022, through the issuance date of these financial statements for disclosure consideration, and have found no reportable events.

.