

## **Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines**

**Bellatora, Inc.**  
**f/k/a Oncology Medical, Inc.**

2030 Powers Ferry Road SE  
Suite # 212  
Atlanta, GA. 30339

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404-816-8240

esn@coralcapital.com  
SIC Code: 6770

**Quarterly Report**  
**For the Period Ending:** September 30, 2022  
(the "Reporting Period")

As of September 30, 2022, the number of shares outstanding of our Common Stock was:

140,790,867

As of June 30, 2022, the number of shares outstanding of our Common Stock was:

140,790,867

As of December 31, 2021, the number of shares outstanding of our Common Stock was:

140,790,867

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<sup>1</sup> of the company has occurred over this reporting period:

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<sup>1</sup> "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;

Yes: ☐ No: ☒

**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.

September, 2016 to Present	Bellatora, Inc.
April, 2007 to September, 2016	Oncology Medical, Inc.
February, 2007 to April, 2007	Vianet Technology Group, Ltd.
January, 1999 to February, 2007	UTTI Corp.
December, 1996 to January, 1999	Unitech Industries, Inc.

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):

<u>State of Incorporation</u>	<u>Name of Corporation</u>	<u>Status of Corporation</u>
Colorado	Bellatora, Inc.	Active – Good Standing

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:

None

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

2030 Powers Ferry RD SE  
Suite # 212  
Atlanta, GA. 30339

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:

- 
- (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.

N/A

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## 2) Security Information

Trading symbol:	ECGR	
Exact title and class of securities outstanding:	Common	
CUSIP:	716563-10-1	
Par or stated value:	0.00001	
Total shares authorized:	200,000,000	as of date: September 30, 2022
Total shares outstanding:	140,790,867	as of date: September 30, 2022
Number of shares in the Public Float <sup>2</sup> :	13,292,728	as of date: September 30, 2022
Total number of shareholders of record:	309	as of date: September 30, 2022

All additional class(es) of publicly traded securities (if any): NONE

Trading symbol:	N/A	
Exact title and class of securities outstanding:	_____	
CUSIP:	_____	
Par or stated value:	_____	
Total shares authorized:	_____	as of date: _____
Total shares outstanding:	_____	as of date: _____

### Transfer Agent

Name: Action Stock Transfer,  
Phone: 801-274-1088  
Email: action@actionstocktransfer.com  
Address: 2469 East Fort Union Blvd. Suite # 214  
Salt Lake City, UT. 84121

Is the Transfer Agent registered under the Exchange Act?<sup>3</sup> 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

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: ☐

<sup>2</sup> "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.

<sup>3</sup> To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>12/31/20</u> Common: <u>40,790,867</u> Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (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.
08/19/2021	New Issuance	100,000,000	common	\$1,000	Yes	Coral Investment Partners, LP  Erik Nelson	Cash	Restricted	4(a)2
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: <u>Ending Balance</u> <u>Ending Balance:</u> Date September 30, 2022 Common: 140,790,867 Preferred: <u>0</u>									

**Example:** A company with a fiscal year end of December 31<sup>st</sup>, in addressing this item for its quarter ended June 30, 2021, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2019 through June 30, 2021 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.)

06/18/21	\$90,000	\$30,000	\$12,844	Payable on demand	Non-convertible demand loan	Coral Investment Partners, LP.  Erik Nelson has voting control	Working Capital
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

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

#### 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)<sup>4</sup>:

Name: Erik Nelson  
Title: President - Current  
Relationship to Issuer: Officer

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," "Quarterly 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 attached to this document

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

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 Quarterly Reports within 45 days of each fiscal quarter-end date.

## 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")

No Operations

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

None

- C. Describe the issuers' principal products or services.

None

## 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.

Office space is provided by the Company's majority shareholder, Coral Investment Partners, LP. at no charge.

## 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 Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note

Coral Investment Partners, LP.  Erik Nelson	President	2389 Elmwood Circle Se  Atlanta, GA. 30339	100,000,000	Common	71%	Mr. Nelson was appointed President on September 18, 2021
<u>Atom Miller</u>	Former President	10205 Barrel Ridge St.  Las Vegas, NV. 89183	<u>24,000,000</u>	<u>Common</u>	<u>17%</u>	Mr. Miller resigned as an officer and director of the Company on September 18 <sup>th</sup> , 2021
_____	_____	_____	_____	_____	_____	_____

## 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.

Mr. Nelson was disciplined by the NASD in 1995 for misconduct involving accounts when he was acting as a registered broker representative. He consented to censure, and a bar from being a representative, and was fined \$50,000. He had been terminated as a representative, and has not been reinstated since then.

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: Robert Mottern  
Firm: Investment Law Group  
Address 1: 545 Dutch Valley Road NE, Suite A  
Address 2: Atlanta, GA. 30324  
Phone: 404-607-6933  
Email: bmottern@investmentlawgroup.com

### Accountant or Auditor

Name: Ben Borgers  
Firm: BF Borgers CPA, PC.  
Address 1: 5400 West Cedar Avenue  
Address 2: Lakewood, CO. 80226  
Phone: 303-953-1454  
Email: ben@bfbcpa.us

### Investor Relations

Name: NONE  
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: None  
Firm: \_\_\_\_\_  
Nature of Services: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

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## 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, Erik Nelson certify that:

1. I have reviewed this Quarterly Report of Bellatora, 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.

November , 2022

/s/ Erik Nelson

### *Principal Financial Officer:*

I, Erik Nelson certify that:

1. I have reviewed this Quarterly Report of Bellatora, 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.

November , 2022

/s/ Erik Nelson

**BELLATORA, INC.**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE THREE AND NINE MONTHS ENDED**  
**SEPTEMBER 30, 2022**

**BELLATORA, INC.**  
**BALANCE SHEETS**  
**(Unaudited)**

		September 30,	December 31,
		2022	2021
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		\$ 3,598	\$ 4,663
Total current assets		3,598	4,663
Total assets		\$ 3,598	\$ 4,663
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>			
<b>Current Liabilities</b>			
Accounts payable		\$ -	\$ -
Accrued liabilities		33,486	33,486
Accrued interest		12,844	3,196
Notes payable related parties		90,000	30,000
Total current liabilities		136,330	66,681
Commitments and contingencies		-	-
<b>STOCKHOLDERS' EQUITY</b>			
Preferred stock, \$0.01 par value, 10,000,000 shares authorized, -0- shares issued and outstanding		-	-
Common stock, \$0.00001 par value, 2,000,000,000 shares authorized, 140,790,867 shares issued and outstanding, respectively as of September 30, 2022 and December 31, 2021		1,408	1,408
Additional paid-in-capital		799,278	799,278
Accumulated deficit		(933,418)	(862,704)
Total stockholders' equity		(132,732)	(62,018)
Total liabilities and stockholders' equity		\$ 3,598	\$ 4,663
The accompanying notes are an integral part of these financial statements.			

BELLATORA, INC.				
STATEMENTS OF OPERATIONS				
(Unaudited)				
	Three months ended September 30, 2022	Three months ended September 30, 2021	Nine months ended September 30, 2022	Nine months ended September 30, 2021
Revenues				
Revenues	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross margin	-	-	-	-
Operating expenses				
General and administrative expense -related party	-	-	-	19,000
Selling, general and administrative expenses	52,790	4,883	61,065	5,685
Total operating expenses	52,790	4,883	61,065	24,685
Loss from operations	(52,790)	(4,883)	(61,065)	(24,685)
Other income and expense:				
Gain on the extinguishment of debt	-	60,000.00	-	-
Interest expense	(4,037)	(1,393.23)	(9,649)	-
Total other income and expense	(4,037)	58,607	(9,649)	-
Net income (loss)	\$ (56,827)	\$ 53,723	\$ (70,714)	\$ (24,685)
Basic and diluted loss per share	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
Weighted average number of shares outstanding:				
Basic and diluted	140,790,867	53,977,680	140,790,867	40,790,867
The accompanying notes are an integral part of these financial statements.				

**BELLATORA, INC**  
**STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT**  
**(Unaudited)**

	<b>Common Stock</b>		<b>Additional Paid In Capital</b>	<b>Accumulated Deficit</b>	<b>Total</b>
	<b>Shares</b>	<b>Amount</b>			
Balance, December 31, 2020	40,790,867	408	779,278	(885,409)	\$ (105,724)
Net loss	-	0 \$ -	\$ -	(4,798)	(4,798)
Balance, March 31, 2021	\$ 40,790,867	\$ 408	\$ 779,278	\$ (890,206)	\$ (110,521)
Net loss	-	-	-	(19,888)	(19,888)
Issuance of common shares -related party	100,000,000	1,000	-	19,000	20,000
Warrants issued -related party	-	-	1,000	-	1,000
Balance, June 30, 2021	140,790,867	1,408	780,278	(891,094)	(109,408)
Net income				53,723	53,723
Balance, September 30, 2021	140,790,867	\$ 1,408	\$ 780,278	\$ (837,371)	\$ (55,685)
	<b>Common Stock</b>		<b>Additional Paid In Capital</b>	<b>Accumulated Deficit</b>	<b>Total</b>
	<b>Shares</b>	<b>Amount</b>			
Balance, December 31, 2021	140,790,867	\$ 1,408	\$ 799,278	\$ (862,704)	\$ (62,018)
Net loss	-	-	-	(3,598)	(3,598)
Balance, March 31, 2022	140,790,867	1,408	799,278	\$ (866,302)	\$ (65,616)
Net loss	-	-	-	(10,289)	(10,289)
Balance, June 30, 2022	140,790,867	1,408	799,278	\$ (876,591)	\$ (75,905)
Net loss	-	-	-	(56,827)	(56,827)
Balance, September 30, 2022	140,790,867	1,408	799,278	\$ (933,418)	\$ (132,732)
The accompanying notes are an integral part of these financial statements					

**BELLATORA, INC**  
**STATEMENTS OF CASH FLOWS**  
**(Unaudited)**

		Nine months ended September 30, 2022	Nine months ended September 30, 2021
<b>Cash flows used in operating activities</b>			
Net income (loss) from operations		\$ (70,714)	\$ 29,039
Stock based compensation		-	19,000
Gain on the extinguishment of debt		-	(60,000)
Adjustments to reconcile net loss to net cash used in operating activities			-
<b>Changes in assets and liabilities</b>			
Accounts payable		-	(12,751)
Accrued interest		9,649	1,393
Accrued liabilities		-	3,373
Net cash used in operating activities		(61,065)	(19,946)
<b>Cash flows provided by financing activities</b>			
Common stock issued for cash		-	1,000
Warrants issued for cash		-	1,000
Notes payable related party		-	30,000
Advances by related party		60,000	10,556
Repayment of advances by related		-	(10,556)
Net cash provided by financing activities		60,000	32,000
<b>Net increase in cash</b>		(1,065)	12,055
<b>Cash, beginning of period</b>		4,663	2,139
<b>Cash, end of period</b>		\$ 3,598	\$ 14,194
<b>Supplemental disclosure of cash flow information:</b>			
Cash paid for interest		\$ -	\$ -
Cash paid for taxes		\$ -	\$ -
The accompanying notes are an integral part of these financial statements			

**Bellatora, Inc.**  
**Notes to (Unaudited) Financial Statements**

**NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS**

*Nature of Operations*

Bellatora, Inc. (the Company - f/k/a Petroleum Analytics International, Inc. and f/k/a Oracle Nutraceuticals Company) is a Colorado corporation which previously conducted its business from its headquarters in Las Vegas, Nevada. The Company sells two sizes of electronic cigars, commonly referred to as ecigars. On April 13, 2014, Oncology Med, Inc., a Delaware corporation, converted to a Colorado corporation under the name Herbal Financial Solutions, Inc. On November 12, 2014, the company filed an amendment to its Articles of Incorporation; whereby, it changed its name to Oracle Nutraceuticals Company. On December 29, 2014, the company changed its name to Oncology Med, Inc. On January 5, 2015, the company entered into a merger transaction with ONCO Merger Sub, Inc., a then newly formed Colorado corporation; whereby the successor company (ONCO Merger Sub, Inc.) changed its name to Oncology Med, Inc.

On January 5, 2015, the company effected a share exchange with a newly-established corporation, named Oracle Nutraceuticals Company, whereby, Oracle Nutraceuticals issued 100 shares of its common stock in exchange for all of the issued and outstanding shares of Oncology Med, Inc., a Colorado corporation. This transaction became effective pursuant to a reorganization under the applicable provisions of Section 368(a), et seq., of the IRS Code of 1986, as amended. As the result of the reorganization, the public, trading company, formerly known as Oncology Med, Inc., a Delaware corporation and, subsequently, a Colorado corporation, became a wholly owned subsidiary of Oracle Nutraceuticals Company, and Oracle Nutraceuticals Company is deemed the successor entity which is now the reporting and publicly trading entity. Oncology Med, Inc was dissolved in 2015. On September 30, 2014, Bellatora, LLC was established in Nevada. On February 22, 2016, Bellatora was acquired by Petroleum Analytics International, Inc. The transaction has been accounted for as a reverse acquisition, as owners and management of Bellatora, LLC have voting and operating control of the Company following completion of the Reverse Acquisition. In 2016 The State of Nevada revoked the LLC, and thereafter all transactions were conducted under Bellatora, Inc.

The Company has been an inactive shell for approximately one year and a half.

The Company's accounting year-end is December 31.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Presentation*

The financial statements of the Company have been prepared in accordance with GAAP. This basis of accounting involves the application of accrual accounting and consequently, revenues and gains are recognized when earned, and expenses and losses or recognized when incurred.

*Covid-19*

In March 2020, the World Health Organization categorized the novel coronavirus (COVID-19) as a pandemic, and it continues to spread throughout the United States and the rest of the world with different geographical locations impacted more than others. The outbreak of COVID-19 and public and private sector measures to reduce its transmission, such as the imposition of social distancing and orders to work-from-home, stay-at-home and shelter-in-place, have had a minimal impact on our day to day operations. However this could impact our efforts to enter into a business combination as other businesses have had to adjust, reduce, or suspend their operating activities. The extent of the impact will vary depending on the duration and severity of the economic and operational impacts of COVID-19. The Company is unable to predict the ultimate impact at this time.



### Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of accrued liabilities and the reported amounts of revenues and expenses during the reporting period. The most significant estimates relate to revenue recognition, valuation of accounts receivable and the allowance for doubtful accounts, inventories, and contingencies. The Company bases its estimates on historical experience, known or expected trends, and various other assumptions that are believed to be reasonable given the quality of information available as of the date of these financial statements. The results of these assumptions provide the basis for making estimates about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results could differ from these estimates.

### Revenue Recognition

The Company adopted Accounting Standards Codification (“ASC”) Topic 606, Revenue from Contracts with Customers (“ASC 606”), using the modified retrospective method applied to those contracts which were not completed as of January 1, 2018. Results for reporting periods beginning after January 1, 2018, are presented under ASC 606, while prior period amounts are not adjusted and continue to be reported in accordance with the Company’s historic accounting under ASC 605. For the year ended December 31, 2021 and the nine months ended September 30, 2022, the financial statements were not impacted as a result of the application of Topic 606 compared to Topic 605.

### Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. On September 30, 2022 and December 31, 2021 the Company’s cash and cash equivalents totaled \$3,598 and \$4,663 respectively.

### Stock-based Compensation

The Company accounts for stock-based compensation using the fair value method following the guidance outlined in Section 718-10 of the FASB Accounting Standards Codification for disclosure about Stock-Based Compensation. This section requires a public entity to measure the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). That cost will be recognized over the period during which an employee is required to provide service in exchange for the award- the requisite service period (usually the vesting period). No compensation cost is recognized for equity instruments for which employees do not render the requisite service.

### Income taxes

The Company accounts for income taxes under FASB ASC 740, “Accounting for Income Taxes”. Under FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under FASB ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. FASB ASC 740-10-05, “Accounting for Uncertainty in Income Taxes” prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities.

The amount recognized is measured as the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement. The Company assesses the validity of its conclusions regarding uncertain tax positions on a quarterly basis to determine if facts or circumstances have arisen that might cause it to change its judgment regarding the likelihood of a tax position’s sustainability under audit.

On Dec. 18, 2019, the Financial Accounting Standards Board (FASB) released Accounting Standards Update (ASU) 2019-12, which affects general principles within Topic 740, Income Taxes. The amendments of ASU 2019-12 are meant to simplify and reduce the cost of accounting for income taxes. The FASB has stated that the ASU is being issued as part of its Simplification Initiative, which is meant to reduce complexity in accounting standards by improving certain areas of generally accepted accounting principles (GAAP) without compromising information provided to users of financial statements. The Company adopted this guidance on January 1, 2021 which had no impact on the Company’s financial statements.

### Net Loss per Share

Net loss per common share is computed by dividing net loss by the weighted average common shares outstanding during the period as defined by Financial Accounting Standards, ASC Topic 260, "Earnings per Share." Basic earnings per common share (“EPS”) calculations are determined by dividing net income by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per common share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding.

### Recent Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which establishes a new lease accounting model for lessees. The updated guidance requires an entity to recognize assets and liabilities arising from financing and operating leases, along with additional qualitative and quantitative disclosures. The amended guidance is effective for fiscal years, and interim periods within those years, beginning after December 15, 2018, with early adoption

permitted. In March 2019, the FASB issued ASU 2019-01, *Codification Improvements*, which clarifies certain aspects of the new lease standard. The FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases* in July 2018. Also in 2018, the FASB issued ASU 2018-11, *Leases (Topic 842) Targeted Improvements*, which provides an optional transition method whereby the new lease standard is applied at the adoption date and recognized as an adjustment to retained earnings. The amendments have the same effective date and transition requirements as the new lease standard. On November 15, 2019, the FASB has issued ASU 2019-10, which amends

the effective dates for three major accounting standards. The ASU defers the effective dates for the credit losses, derivatives, and leases standards for certain companies.

The Company adopted ASC 842 on January 1, 2020 and the adoption had no impact on the Company's financial statements because the Company does not have any operating leases

### **NOTE 3 – GOING CONCERN**

The accompanying consolidated financial statements have been prepared assuming the Company will continue as a going concern, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business for the twelve months following the date of these consolidated financial statements. The Company has incurred significant operating losses since its inception. As of September 30, 2022, the Company had an accumulated deficit of \$933,418.

The Company does not expect to generate operating cash flow that will be sufficient to fund presently anticipated operations. This raises substantial doubt about the Company's ability to continue as a going concern. Therefore, the Company will need to raise additional funds and is currently exploring alternative sources of financing to supplement expected cash flow. Currently the company's operations are being funded by a related party. The Company will be required to continue to do so until its operations become profitable. However, there can be no assurance that the related party will continue to fund the Company or that other sources of additional debt or equity financing will be available to the Company on acceptable terms, or at all.

### **NOTE 4 – ACCRUED LIABILITIES**

As of September 30, 2022 and December 31, 2021 the Company had \$3,598 and \$33,486, respectively in accrued liabilities. These accrued liabilities represent amounts that the Company received cash for and recorded as revenue but was unable to document revenue recognition under the guidelines of ASC 606. They will remain as liabilities until the Company can document the sales or until the statute of limitations expires on these liabilities

### **NOTE 5 – RELATED PARTY TRANSACTIONS**

On September 18, 2021 the Company entered into a \$30,000 Promissory Note Agreement at 24% interest with Coral Investment Partners ("CIP"). CIP's managing director is Erik Nelson who is also the CEO of the Company. Since March 31, 2022, CIP has increased its Promissory Note to \$90,000. As of September 30, 2022 the balance due to CIP was \$90,000 plus \$12,844 in accrued interest.

### **NOTE 6 – EQUITY**

The Company has authorized 200,000,000 shares of par value \$0.0001 common stock. As of September 30, 2022 and December 31, 2021 the Company had 140,790,867 and 140,790,867 common shares issued and outstanding, respectively. On June 18, 2021 CIP purchased 100,000,000 shares of common stock 100,000,000 warrants for a total of \$2,000. The common shares were valued at \$0.0002 which was the quoted stock market price of the Company's common stock, as of the date of purchase, or \$20,000. As a result the Company recorded \$19,000 in stock based compensation on its Statement of Operations.