

Amended
Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Apogee 21 Holdings, Inc.
(previously 30DC, Inc., prior to Holding Company Reorganization)

P.O. Box 1839, Arvada, CO 80001

(303) 422-8127
6770 [SIC Code]

Quarterly Report

For the period ending December 31, 2022 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

425,006 as of December 31, 2022

425,006 as of June 30, 2022

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 Control¹ 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.

Current names - Apogee 21 Holdings, Inc. - 30DC Merger Co.(Delaware) from January 2022 until May 2022 and 30DC, Inc. from 12/2010 to 01/2022. original name was Infinity Capital Group, Inc. until 12/2010

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):

Delaware-active good standing, previous state of incorporation is Maryland until 2021

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:

One for 25,000 Reverse Split followed by a 100 for one Forward Split in June 2022.

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

9605 W. 49th Ave., Suite 200, Wheat Ridge, CO 80033

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

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

X

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:

2) Security Information

Transfer Agent

Name: Issuer Direct Corporation
Phone: (919) 744-2722
Email: Julie.felix@issuerdirect.com
Address: One Glenwood Ave., Suite 1001, Raleigh, NC 27603

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>APHD</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>88430 R105</u>	
Par or stated value:	<u>\$.001</u>	
Total shares authorized:	<u>100,000,000</u>	as of date: <u>12/31/2022</u>
Total shares outstanding:	<u>425,006</u>	as of date: <u>12/31/2022</u>
Total number of shareholders of record:	<u>142</u>	as of date: <u>12/31/2022</u>

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

Trading symbol:	_____
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____ as of date: _____
Total shares outstanding:	_____ as of date: _____
Total number of shareholders of record:	_____ as of date: _____

Trading symbol:	_____
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____ as of date: _____
Total shares outstanding:	_____ as of date: _____
Total number of shareholders of record:	_____ as of date: _____

Other classes of authorized or outstanding equity securities:

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). 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 Super Majority Voting Convertible Preferred Stock</u>
CUSIP (if applicable):	<u>none</u>
Par or stated value:	<u>\$.001</u>
Total shares authorized:	<u>500,000</u> as of date <u>12/31/2022:</u>
Total shares outstanding (if applicable):	<u>500,000</u> as of date: <u>12/31/2022</u>
Total number of shareholders of record (if applicable):	<u>1</u> as of date: <u>12/31/2022</u>

Exact title and class of the security:	_____
CUSIP (if applicable):	_____
Par or stated value:	_____
Total shares authorized:	_____ as of date: _____
Total shares outstanding (if applicable):	_____ as of date: _____
Total number of shareholders of record (if applicable):	_____ as of date: _____

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.

Full dividend and voting – no preemptions rights

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

No Dividend, Super Majority Voting (90% of common), Convertible to 90% of common at the discretion of the Holder

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

None

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.

None

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

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 as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>06/30/21</u> Common: <u>93,534,783</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.
<u>4/22/21</u>	<u>New</u>	<u>15,000,000</u>	<u>common</u>	<u>.001</u>	<u>yes</u>	<u>Theodore Greenberg</u>	<u>Debt Settlement</u>	<u>Restricted</u>	<u>4(a)2</u>
<u>8/15/21</u>	<u>New</u>	<u>6,000,000</u>	<u>common</u>	<u>.001</u>	<u>yes</u>	<u>Theodore Greenberg</u>	<u>Services</u>	<u>Restricted</u>	<u>4(a)2</u>
<u>4/22/21</u>	<u>New</u>	<u>5,000,000</u>	<u>common</u>	<u>.001</u>	<u>yes</u>	<u>Henry Pinski</u>	<u>Debt Settlement</u>	<u>Restricted</u>	<u>4(a)2</u>
<u>4/22/21</u>	<u>New (2)</u>	<u>500,000</u>	<u>Preferred Series A</u>	<u>.001</u>	<u>yes</u>	<u>Michael A. Littman, (2)</u>	<u>Debt Settlement & Capital</u>	<u>Restricted</u>	<u>4(a)2</u>
Shares Outstanding on Date of This Report: <u>Ending Balance</u> Date <u>12/31/22</u> Common: <u>425,006(1)</u> Series A Preferred: <u>500,000</u>									

Example: A company with a fiscal year end of December 31st, 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, 2021 through December 31, 2022 pursuant to the tabular format above.

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

- (1) Post Reverse Split one for 25,000 and forward split one hundred for one.
- (2) Held by Michael A. Littman Attorney Defined Benefit Plan.

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities :

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

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. <small>*You must disclose the control person(s) for any entities listed.</small>	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

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

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
(Please ensure that these descriptions are updated on the Company's Profile on www.otcm Markets.com).

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

None

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

30 Opsco, Inc.

C. Describe the issuers' principal products or services.

None

5) 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.

Month to month rental of office, address @ 9605 W. 49th Ave., Suite 200, Wheat Ridge, CO 80033

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers securities, 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.**

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 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.

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
<u>Calvin Smiley</u>	<u>CEO/President, Director, Acting CFO</u>	<u>811 E 98th Avenue Unit 504 Thornton CO 80229</u>	<u>0</u>	<u>N/A</u>	<u>N/A</u>	<u>_____</u>
<u>Michael A. Littman Defined Benefit Plan</u>	<u>Officer/Director/Control Shareholder</u>	<u>10045 W 73rd Pl. Arvada, CO 80005</u>	<u>500,000</u>	<u>Series A Preferred</u>	<u>100%</u>	<u>Owned by Mr. Littman Defined Benefit Plan</u>
<u>Michael A. Littman Defined Benefit Plan</u>	<u>Officer/Director/Control Shareholder</u>	<u>10045 W 73rd Pl. Arvada, CO 80005</u>	<u>1,673</u>	<u>Common</u>	<u>Less than 1%</u>	<u>Owned by Mr. Littman Defined Benefit Plan</u>
<u>Redgie Green</u>	<u>Director</u>	<u>16538 W 76th Dr. Arvada, CO 80007</u>	<u>0</u>	<u>N/A</u>	<u>N/A</u>	

7) Legal/Disciplinary History

A. 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

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.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Christen Lambert
Firm: Attorney at Law
Address 1: 2920 Forestville Rd., Ste. 100, PMB 1155
Address 2: Raleigh, NC 27616
Phone: (919) 473-9130
Email: christen@christenlambertlaw.com

Accountant or Auditor

Name: David Cutler
Firm: Cutler & Co., LLC
Address 1: 9605 W 49th Ave. #200
Address 2: Wheat Ridge, Colorado 80033
Phone: (303) 968-3281
Email: d.cutler@cutlercpas.com

Investor Relations

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

All other means of Investor Communication:

Twitter: _____
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: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Financial Statements

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

- ☐ IFRS
☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)²:

Name: **Cutler & Co. CPA's**
Title: **Accountant**
Relationship to Issuer: **None**

Describe the qualifications of the person or persons who prepared the financial statements: **CPA and PCAOB Accountant.**

² 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.

Provide the following financial statements 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.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

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, Calvin Smiley certify that:

1. I have reviewed this Disclosure Statement for Apogee 21 Holdings, 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.

March 19, 2023 [Date]

/s/Calvin Smiley [CEO's Signature]

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

Principal Financial Officer:

I, Calvin Smiley certify that:

1. I have reviewed this Disclosure Statement for Apogee 21 Holdings, 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.

March 19, 2023 [Date]

/s/Calvin Smiley [CFO's Signature]

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

APOGEE 21 HOLDINGS, INC. AND SUBSIDIARY

(FORMERLY 30DC MERGER CO.)

(FORMERLY 30DC INC.)

CONDENSED FINANCIAL STATEMENTS

**FOR THE THREE AND SIX MONTHS ENDED DECEMBER 31, 2022 AND 2021
(UNAUDITED)**

**APOGEE 21 HOLDINGS, INC. AND SUBSIDIARY
(FORMERLY 30DC MERGER CO.)
(FORMERLY 30DC INC.)**

CONDENSED UNAUDITED FINANCIAL STATEMENTS

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APOGEE 21 HOLDINGS, INC. AND SUBSIDIARY
(FORMERLY 30DC MERGER CO.)
(FORMERLY 30DC INC.)
CONDENSED BALANCE SHEETS
(UNAUDITED)

	DECEMBER 31,	JUNE 30,
	2022	2022
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 525	\$ —
Marketable Securities	35	115
Prepaid Expenses	2,750	1,032
Total Current Assets	<u>3,310</u>	<u>1,147</u>
Total Assets	<u>\$ 3,310</u>	<u>\$ 1,147</u>
Liabilities and Stockholders' Deficit		
Current Liabilities		
Accounts Payable	\$ 1,800	\$ 492,375
Accrued Expenses	—	873,026
Note Payable	—	49,550
Notes Payable- Related Parties	7,025	—
Total Current Liabilities	<u>8,825</u>	<u>1,414,951</u>
Total Liabilities	<u>8,825</u>	<u>1,414,951</u>
Commitments and Contingencies (Note 11)		
Stockholders' Deficit		
Preferred stock, \$0.001 par value; 10,000,000, authorized, 500,000 shares issued and outstanding	500	500
Common stock, \$0.001 par value; 100,000,000, authorized, 425,006 shares are issued and outstanding	425	425*
Subscription Receivable	(2,675)	(8,175)
Additional Paid-In Capital	4,008,148	4,008,148*
Accumulated Deficit	<u>(4,011,913)</u>	<u>(5,414,702)</u>
Total Stockholders' Deficit	(5,515)	(1,413,804)
Total Liabilities and Stockholders' Deficit	<u>\$ 3,310</u>	<u>\$ 1,147</u>

* As retrospectively restated for the one for the twenty-five thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock completed effective May 30, 2022

The accompanying notes are on integral part of these the condensed unaudited financial statements.

APOGEE 21 HOLDINGS INC. AND SUBSIDIARY
(FORMERLY 30DC MERGER CO.)
(FORMERLY 30DC INC.)
CONDENSED STATEMENTS OF OPERATIONS
(UNAUDITED)

	FOR THE THREE MONTHS ENDED		FOR THE SIX MONTHS ENDED	
	DECEMBER 31, 2022	DECEMBER 31, 2021	DECEMBER 31, 2022	DECEMBER 31, 2021
REVENUE	\$ —	\$ —	\$ —	\$ —
OPERATING EXPENSES:				
General and Administrative Expenses	5,475	3,161	8,082	7,012
Officer's Compensation	—	—	—	64,600
Total Operating Expenses	5,475	3,161	8,082	71,612
OPERATING LOSS	(5,475)	(3,161)	(8,082)	(71,612)
OTHER INCOME (EXPENSE)				
Interest Expense	—	(6,411)	—	(12,822)
Unrealized Loss on Marketable Securities	(17)	—	(80)	—
Gain on Statute Barred Liabilities	—	—	1,410,951	—
TOTAL OTHER INCOME (EXPENSE)	(17)	(6,411)	1,410,871	(12,822)
INCOME BEFORE TAXES	(5,492)	(9,572)	1,402,789	(84,434)
TAXES	—	—	—	—
NET INCOME	\$ (5,492)	\$ (9,572)	\$ 1,402,789	\$ (84,434)
Weighted Average Common Shares Outstanding - Basic	425,006	425,006*	425,006	418,506*
Weighted Average Common Shares Outstanding - Diluted	425,006	425,006*	4,250,060	418,606*
Net income (loss) per Common Shares Outstanding - Basic	\$ (0.01)	\$ (0.02)*	\$ 3.30	\$ (0.20)*
Net income (loss) per Common Shares Outstanding - Diluted	\$ (0.01)	\$ (0.02)*	\$ 0.33	\$ (0.20)*

** As retrospectively restated for the one for twenty-five thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock completed effective May 30, 2022*

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

APOGEE 21 HOLDINGS INC. AND SUBSIDIARY
(FORMERLY 30DC MERGER CO.)
(FORMERLY 30DC INC.)
CONDENSED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
FOR THE THREE AND SIX MONTHS ENDED DECEMBER 31, 2022 AND 2021
(UNAUDITED)

	Series A		Common Shares		Subscription	Additional	Accumulated	
	Preferred Shares	Amount	Shares	Amount	Receivable	Paid-In Capital	Deficit	Total
THREE MONTHS								
Balance at September 30, 2022	500,000	\$ 500	\$425,006	\$ 425	\$ (2,675)	\$4,008,148	\$ (4,006,421)	\$ (23)
Net loss for the period	—	—	—	—	—	—	(5,492)	(5,492)
Balance at December 31, 2022	<u>500,000</u>	<u>\$ 500</u>	<u>\$425,006</u>	<u>\$ 425</u>	<u>\$ (2,675)</u>	<u>\$4,008,148</u>	<u>\$ (4,011,913)</u>	<u>\$ (5,515)</u>
Balance at September 30, 2021	500,000	\$ 500	\$425,006*	\$ 425*	\$ (16,399)	\$4,008,148*	\$ (5,378,343)	\$ (1,385,668)
Subscription Received	—	—	—	—	2,130	—	—	2,130
Net loss for the period	—	—	—	—	—	—	(9,572)	(9,572)
Balance at December 31, 2021	<u>500,000</u>	<u>\$ 500</u>	<u>\$425,006*</u>	<u>\$ 425*</u>	<u>\$ (14,269)</u>	<u>\$4,008,148*</u>	<u>\$ (5,387,915)</u>	<u>\$ (1,393,110)</u>
SIX MONTHS								
Balance at June 30, 2022	500,000	\$ 500	\$425,006	\$ 425	\$ (8,175)	\$4,008,148	\$ (5,414,702)	\$ (1,413,804)
Subscription Receivable	—	—	—	—	5,500	—	—	5,500
Net Income for the period	—	—	—	—	—	—	1,402,789	1,402,789
Balance at December 31, 2022	<u>500,000</u>	<u>\$ 500</u>	<u>\$425,006</u>	<u>\$ 425</u>	<u>\$ (2,675)</u>	<u>\$4,008,148</u>	<u>\$ (4,011,913)</u>	<u>\$ (5,515)</u>
Balance at June 30, 2021	500,000	\$ 500	399,006*	\$ 399*	\$ (24,375)	\$3,943,574*	\$ (5,303,481)	\$ (1,383,383)
Common stock issued for services	—	—	26,000*	26*	—	64,574*	—	64,600
Subscription received	—	—	—	—	10,106	—	—	10,106
Net loss for the period	—	—	—	—	—	—	(84,434)	(84,434)
Balance at December 31, 2021	<u>500,000</u>	<u>\$ 500</u>	<u>\$425,006*</u>	<u>\$ 425*</u>	<u>\$ (14,269)</u>	<u>\$4,008,148*</u>	<u>\$ (5,387,915)</u>	<u>\$ (1,393,110)</u>

* As retrospectively restated for the one for twenty-five thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock completed effective May 30, 2022

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

APOGEE 21 HOLDINGS INC.
(FORMERLY 30DC MERGER CO.)
(FORMERLY 30DC INC.)
CONDENSED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	FOR THE SIX MONTHS ENDED DECEMBER 31,	
	2022	2021
Cash Flows from Operating Activities:		
Net Income (Loss)	\$ 1,402,789	\$ (84,434)
Adjustments to reconcile net income (loss) to net cash from operating activities		
Compensation Paid in Common Stock	—	64,600
Unrealized Loss on Marketable Securities	80	—
Gain on Statute Barred Liabilities	(1,410,951)	—
Changes in Operating Assets and Liabilities		
Prepaid Expenses	(1,718)	(3,094)
Accounts Payable	(2,200)	12,822
Net Cash Flows Used in Operating Activities	<u>(12,000)</u>	<u>(10,106)</u>
Net Cash Flows Used in Investing Activities:	<u>—</u>	<u>—</u>
Cash Flows from Financing Activities:		
Funds Received Under Subscription Receivable	5,500	10,106
Notes Payable Related Parties	7,025	—
Net Cash Flows from Financing Activities	<u>12,525</u>	<u>10,106</u>
Increase (decrease) in Cash and Cash Equivalents	\$ 525	\$ —
Cash and Cash Equivalents - Beginning of Period	—	924
Cash and Cash Equivalents - End of Period	<u>\$ 525</u>	<u>\$ 924</u>
Supplemental Disclosures of Cash Flow Information:		
Cash paid for interest	<u>\$ —</u>	<u>\$ —</u>
Cash paid for tax	<u>\$ —</u>	<u>\$ —</u>

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

**APOGEE 21 HOLDINGS INC. AND SUBSIDIARY
(FORMERLY 30DC MERGER CO.)
(FORMERLY 30DC INC.)
NOTES TO CONDENSED FINANCIAL STATEMENTS
FOR THE THREE AND SIX MONTHS ENDED
DECEMBER 31, 2022 AND 2021
(UNAUDITED)**

NOTE 1 – NATURE OF OPERATIONS

Nature of Business

Apogee 21 Holdings Inc., formerly known as 30DC Merger Co and previously 30DC, Inc., a Delaware Corporation (“the Company,” “we” “us” or “Our”) is a publicly quoted shell company seeking to merge with an entity with experienced management and opportunities for growth in return for shares of our common stock to create values for our shareholders. No potential merger candidate has been identified at this time.

The Company was incorporated on July 8, 2003 in the State of Maryland as Infinity Capital Group, Inc. a closed-end management investment company that elected to be treated as a Business Development Company (“BDC”) under the Investment Company Act of 1940 (“1940 Act”).

On April 29, 2005, the Company entered into a Plan of Merger with Fayber Group, Inc. (“Fayber”). The Company acquired all of the outstanding shares of Fayber for the purposes of accomplishing the Merger of the Company and Fayber. All shares of Fayber were retired by virtue of the merger. The Merger was completed on May 2, 2005 with the Company as the surviving corporation. The Company acquired 100% of Fayber in exchange for 100,000 shares of common stock and a \$20,000 Promissory Note.

On September 10, 2010, the Company acquired 30DC, Inc., a Delaware corporation, (“30DC DE”), an Internet marketing company, in exchange for 243,936 shares of the Company’s stock. 30DC DE became a wholly owned subsidiary and the Company which changed its name to 30DC, Inc. (“30DC” and together with its subsidiary “the Company”). 30DC DE was the accounting acquirer in the transaction and its historical financial statements became the historical financial statements of 30DC.

On September 18, 2017, the Company sold its remaining operating assets and became a publicly-traded shell company.

On April 25, 2021 the Company issued 500,000 Series A Convertible Preferred Shares to a shareholder in exchange for \$15,000 cash, forgiveness of liability of \$ 67,471 the Company owed to the shareholder and an agreement to fund up to \$35,000 in expenses to bring the company into compliance of which \$26,825 was funded by September 30, 2022. The preferred shares are convertible into 90% of the Company’s common shares. Mr. Littman has served as the Company's attorney since incorporation in 2003.

Effective February 28, 2022, the Company redomiciled from Maryland to Delaware, changed its name from 30DC, Inc. to 30DC Merger Co.

Effective May 25, 2022, as part of a holding company reorganization, the Company changed its name from 30DC Merger Co to Apogee 21 Holdings Inc. and its trading symbol from “TDCH” to “APHD”.

Effective May 30, 2022, the Company completed a one for twenty-five thousand reverse split, followed by a one hundred for one forward split of its outstanding shares of common stock. As a result of this reverse and forward stock split, the number of the Company’s shares of common stock issued and outstanding was reduced from 99,994,783 to 425,006. All Common Stock, options and per share amounts set forth herein are presented to give retroactive effect to the reverse and forward split for all periods presented.

During the six months ended December 31, 2022, accounts payable of \$488,375, accrued expenses of \$873,026 and a note payable of \$49,550 all became statute barred and were no longer collectible by the creditors in question. Accordingly, the Company recognized a gain of \$1,410,951 on the write back of these liabilities.

Impact of the COVID-19 Pandemic

The Company does not currently have business operations and consequently have not been directly impacted by the Covid-19 outbreak at this time. However, the detrimental effect of the Covid-19 outbreak on the economy as a whole may have a detrimental impact on our ability to raise funding and identify an entity to merge with for the foreseeable future. We are unable to predict with any certainty the ultimate impact Covid-19 outbreak on our plans at this time.

Impact of the Ukrainian Conflict

We have not commenced operations as yet and consequently have not been directly impacted by the Ukrainian conflict at this time.

Currently, we do not believe that the conflict between Ukraine and Russia will have any direct impact on our operations, financial condition or financial reporting. We believe the conflict will have only a general impact on our operations in the same manner as it is having a general impact on all business operations resulting from international sanction and embargo regulations, possible shortages of goods and goods incorporating parts that may be supplied from the Ukraine or Russia, supply chain challenges, and the international and domestic inflationary results of the conflict and government spending for and funding of their response. We do not believe we will be targeted for cyber-attacks. We have no operations in the countries directly involved in the conflict or that are specifically impacted by any of the sanctions and embargoes, we do not believe that the conflict will have any impact on our internal control over financial reporting. Other than general securities market trends, we do not have reason to believe that investors will evaluate the company as having special risks or exposures related to the Ukrainian conflict.

NOTE 2 - GOING CONCERN

Our financial statements are prepared using accounting principles generally accepted in the United States of America ("GAAP") applicable to a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. We had no ongoing business or revenue during for the six-months ended December 31, 2022, and we had an accumulated deficit of \$4,011,913 as of December 31, 2022. These conditions raise substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the outcome of these uncertainties. Our ability to continue as a going concern is dependent upon our ability to raise additional debt or equity funding to meet our ongoing operating expenses and ultimately in merging with another entity with experienced management and profitable operations. No assurances can be given that we will be successful in achieving these objectives.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The summary of significant accounting policies is presented to assist in the understanding of the financial statements. These policies conform to accounting principles generally accepted in the United States of America ("GAAP") and have been consistently applied.

Interim Financial Statements

The accompanying unaudited interim condensed financial statements have been prepared in accordance with GAAP for interim financial information in accordance with Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by GAAP for complete financial statements. In our opinion, all adjustments (consisting of normal recurring accruals) considered necessary for fair presentation have been included. While we believe that the disclosures presented herein are adequate and not misleading, these interim condensed financial statements should be read in conjunction with the financial statements and the footnotes thereto for the year ended June 30, 2022 included in our Annual Financials filed on October 5, 2022. Operating results for the interim period presented are not necessarily indicative of the results for the full year.

Use of Estimates

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

the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reverse Stock Split

Effective May 30, 2022, the Company completed a one for twenty-five thousand reverse split, followed by a one hundred for one forward split of its outstanding shares of common stock. As a result of this reverse and then forward stock split, the number of the Company's shares of common stock issued and outstanding was reduced from 99,994,783 to 425,006. All Common Stock, options and per share amounts set forth herein are presented to give retroactive effect to the reverse and forward splits for all periods presented.

Cash and cash equivalents

We consider all highly liquid securities with original maturities of three months or less when acquired to be cash equivalents. As of December 31, 2022 and June 30, 2022, our cash balances were \$525 and \$0.

Fair Value of Financial Instruments

ASC Topic 820, Fair Value Measurements and Disclosures ("ASC 820"), provides a comprehensive framework for measuring fair value and expands disclosures which are required about fair value measurements. Specifically, ASC 820 sets forth a definition of fair value and establishes a hierarchy prioritizing the inputs to valuation techniques, giving the highest priority to quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable value inputs. ASC 820 defines the hierarchy as follows:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reported date. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices, such as equities listed on the New York Stock Exchange.

Level 2 – Pricing inputs are other than quoted prices in active markets but are either directly or indirectly observable as of the reported date. The types of assets and liabilities in Level 2 are typically either comparable to actively traded securities or contracts or priced with models using highly observable inputs.

Level 3 – Significant inputs to pricing that are unobservable as of the reporting date. The types of assets and liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation, such as complex and subjective models and forecasts used to determine the fair value of financial transmission rights.

Our financial instruments consist of our prepaid expenses, accounts payable and notes payable related parties. The carrying amount of our prepaid expenses, accounts payable and note payable- related parties approximates their fair values because of the short-term maturities of these instruments.

Related Party Transactions

A related party is generally defined as (i) any person that holds 10% or more of our membership interests including such person's immediate families, (ii) our management, (iii) someone that directly or indirectly controls, is controlled by or is under common control with us, or (iv) anyone who can significantly influence our financial and operating decisions. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties. See Note 10 below for details of related party transactions in the period presented.

Leases:

We determine if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") as assets, operating lease non-current liabilities, and operating lease current liabilities in our balance sheet. Finance leases are property and equipment, other current liabilities, and other non-current liabilities in the balance sheet.

ROU assets represent the right to use an asset for the lease term and lease liability represent the obligation to make lease payment arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over lease term. As most of the leases doesn't provide an implicit rate. We generally use the incremental borrowing rate on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating ROU asset also includes any lease payments made and exclude lease incentives. Lease expense for lease payment is recognized on a straight-line basis over lease term.

The Company was not party to any lease transaction during the six months period ended December 31, 2022 and 2021.

Income Taxes

The provision for income taxes is computed using the asset and liability method, under which deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax bases of assets and liabilities, and for operating losses and tax credit carry-forwards. Deferred tax assets and liabilities are measured using the currently enacted tax rates that apply to taxable income in effect for the years in which those tax assets are expected to be realized or settled. The Company records a valuation allowance to reduce deferred tax assets to the amount that is believed more likely than not to be realized.

Uncertain Tax Positions:

We evaluate tax positions in a two-step process. We first determine whether it is more likely than not that a tax position will be sustained upon examination, based on the technical merits of the position. If a tax position meets the more-likely-than-not recognition threshold, it is then measured to determine the amount of benefit to recognize in the financial statements. The tax position is measured as the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. We classify gross interest and penalties and unrecognized tax benefits that are not expected to result in payment or receipt of cash within one year as long-term liabilities in the financial statements.

Revenue Recognition:

Revenues are recognized when control of promised goods or services are transferred to a customer, in an amount that reflects the consideration that the Company expects to receive in exchange for those goods or services. The Company applies the following five steps in order to determine the appropriate amount of revenue to be recognized as it fulfills its obligations under each of its agreements:

- 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

At this time, the Company has not identified specific planned revenue streams.

During the six months ended December 31, 2022 and 2021, the Company did not recognize any revenue.

Advertising Costs

We expense advertising costs when advertisements occur. No advertising costs were incurred during the six months ended December 31, 2022 and 2021.

Stock-Based Compensation

The cost of equity instruments issued to employees and non-employees in return for goods and services is measured by the grant date fair value of the equity instruments issued in accordance with ASC 718, Compensation – Stock Compensation. The related expense is recognized as services are rendered or vesting periods elapse.

Net Loss per Share Calculation

Basic net loss per common share is computed by dividing loss available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing net income by the weighted average shares outstanding, assuming all dilutive potential common shares were issued. Diluted earnings per share is not presented when their effect is anti-dilutive. The Company's shares of Series A Preferred Stock are convertible into such number of common shares as represents 90% of the total shares of common stock issued and outstanding and stock options grants are exercisable to common stock issued and outstanding. There potentially dilutive shares have not been included in the calculation of net loss per share for the periods presented as their inclusion would be anti-dilutive as the Company recognized losses for all periods presented.

Recent Accounting Pronouncements

The Company has implemented all applicable accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

NOTE 4 – STATUTE BARRED LIABILITY

During the six months ended December 31, 2022, accounts payable of \$488,375, accrued expenses of \$873,026 and a note payable of \$49,550 all became statute barred and were no longer collectible by the creditors in question. Accordingly, the Company recognized a gain of \$1,410,951 on the write back of these liabilities.

NOTE 5 – MARKETABLE SECURITIES

As of December 31, 2022 and June 30, 2022, the Company has investments in marketable securities with a fair value of \$35 and \$115, respectively.

NOTE 6 – PREPAID EXPENSES

As of December 31, 2022 and June 30, 2022, the balance of prepaid expenses was \$2,750 and \$1,032, respectively, which related to the annual disclosure and news service subscription for OTC Markets which will be amortized monthly over the course of the year commencing July 1, 2022.

NOTE 7 – ACCOUNTS PAYABLE

As of December 31, 2022 and June 30, 2022, the balance of accounts payable was \$1,800 and \$492,375, respectively.

During the six months ended December 31, 2022, accounts payable of \$488,375 became statute barred and were no longer collectible by the creditors in question. Accordingly, the Company recognized a gain of \$488,375 on the write back of these liabilities.

The remaining balance of \$1,800 accounts payable related to balances due to our share transfer agent.

NOTE 8 – ACCRUED EXPENSES

As of December 31, 2022 and June 30, 2022, the balance of accrued expenses was \$0 and \$873,026 respectively.

During the six months ended December 31, 2022, accruals of \$873,026 became statute barred and were no longer collectible by the creditors in question. Accordingly, the Company recognized a gain of \$873,026 on the write back of these liabilities.

NOTE 9 – NOTE PAYABLE

As of December 31, 2022 and June 30, 2022, the balance of note payable was \$0 and \$49,550, respectively.

During the six months ended December 31, 2022, a note payable of \$49,550 became statute barred and was no longer collectible by the creditor in question. Accordingly, the Company recognized a gain of \$49,550 on the write back of this liability.

NOTE 10- NOTES PAYABLE- RELATED PARTIES

As of December 31, 2022 and June 30, 2022, the balance of note payable- related party was \$7,025 and \$0, respectively.

We entered into a Promissory Note with Legacy Technology Holdings, Inc, for \$7,000. The note is due on demand, unsecured, bears no interest unless it defaults after demand and thereafter at 12% per annum. Our directors, Calvin D. Smiley, Sr. and Redgie Green are also directors of Legacy Technology Holdings, Inc. and Mr. Green is the CEO/President of Legacy Technology Holdings, Inc.

One of our directors advance \$25 to us to fund our working capital requirements. The loan is unsecured, interest free and due on demand.

NOTE 11 – COMMITMENTS & CONTINGENCIES

Legal Proceedings

The Company was not subject to any legal proceedings during the six months ended December 31, 2022 and, to the best of our knowledge, no legal proceedings are pending or threatened.

Contractual Obligations

We are not party to any contractual obligations at this time.

NOTE 12 – SHAREHOLDERS' DEFICIT

Preferred Stock

As of December 31, 2022 and June 30, 2022, the Company was authorized to issue 10,000,000 shares of preferred stock with a par value of \$0.001.

On April 25, 2021, the Company issued 500,000 Series A Convertible Preferred Shares to a shareholder in exchange for \$15,000 cash, forgiveness of a liability of \$ 67,471 that the Company owed to the shareholder and an agreement by the shareholder to provide the Company with up to \$35,000 in additional funding. As of December 31, 2022, \$32,325 in additional funding had been provided to the Company by the shareholder.

The shareholder in question has served as the Company's attorney since incorporation in 2003.

The preferred shares are convertible into 90% of the Company's common shares.

500,000 shares of preferred stock were issued and outstanding as of both December 31, 2022 and June 30, 2022.

Common Stock

As of December 31, 2022 and June 30, 2022, the Company was authorized to issue 100,000,000 shares of common stock with a par value of \$0.001.

During August 2021, the Company issued 26,000 in common shares as compensation to an officer valued at \$64,500.

Effective May 30, 2022, the Company completed a one for twenty-five thousand reverse split, followed by a one hundred for one forward split of its outstanding shares of common stock. As a result of this reverse and forward stock split, the number of the Company's shares of common stock issued and outstanding was reduced from 99,994,783 to 425,006. All Common Stock, options and per share amounts set forth herein are presented to give retroactive effect to the reverse and forward split for all periods presented.

As of December 31, 2022 and June 30, 2022, 425,006 and 425,006 respectively, shares of common stock were issued and outstanding.

Subscription Receivable

As of December 31, 2022 and June 30, 2022, the balance of subscription receivable was \$2,675 and \$8,175, respectively.

During the six months ended December 31, 2022, corporate expenses totaling \$5,500 were paid as part of the satisfaction of the terms of the subscription receivable.

Warrants

No warrants were issued or outstanding during the six-months period ended December 31, 2022 and 2021.

Stock Options

At December 31, 2022 and June 30, 2022, option in respect of 30,000 shares were available for future stock option grants to employees and directors under the 2012 Stock Option Plan.

NOTE 13– SUBSEQUENT EVENTS

The Company evaluated subsequent events after December 31, 2022, in accordance with FASB ASC 855 Subsequent Events, through the date of the issuance of these financial statements and has determined there have been no subsequent events for which disclosure is required.