

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Dragon Capital Group Corp.

17588 Rowland Street Unit A138

City of Industry, CA 91748

646.383.0883

SIC CODE: 3577

Quarterly Report

For the period ending March 31, 2023 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

36,849,188,725 as of March 31, 2023

36,849,188,725 as of December 31, 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) Name and address(es) of the issuer and its predecessors (if any)

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.

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.

Formerly=Dragon Venture until 12-05

Formerly=Pan American Gold Resources Corp. until 4-05

Formerly=Exo-Web.com until 5-04

Formerly=Hartco Ltd. until 8-99

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):

NC, USA, April 2021 - Active

NV, USA, 1977

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 11, 2022, the Company filed for 1-for-1000 reverse stock split.

On October 23, 2020, Harry (Haining) Zhang was granted receivership.

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

17588 Rowland Street Unit A138

City of Industry, CA 91748

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

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

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

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

Harry (Haining) Zhang was granted receivership.

2) Security Information

Transfer Agent

Name: Issuer Direct Corporation

Phone: 1 919-744-2722

Email: info@issuerdirect.com

Address: One Glenwood Avenue, 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>DRGV</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>26144J100</u>	
Par or stated value:	<u>0.001</u>	
Total shares authorized:	<u>50,000,000,000</u>	as of date: <u>March 31, 2023</u>
Total shares outstanding:	<u>36,849,188,725</u>	as of date: <u>March 31, 2023</u>
Total number of shareholders of record:	<u>151</u>	as of date: <u>March 31, 2023</u>

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

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

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

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> </u>	
CUSIP (if applicable):	<u> </u>	
Par or stated value:	<u> </u>	
Total shares authorized:	<u> </u>	as of date: <u> </u>
Total shares outstanding (if applicable):	<u> </u>	as of date: <u> </u>
Total number of shareholders of record (if applicable):	<u> </u>	as of date: <u> </u>

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

(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.

We are authorized to issue 50,000,000,000 shares of our Common Stock, \$0.001 par value (the "Common Stock"). Each share of the Common Stock is entitled to share equally with each other share of Common Stock in dividends from sources legally available therefore, when, and if, declared by our board of directors and, upon our liquidation or dissolution, whether voluntary or involuntary, to share equally in the assets of the Company that are available for distribution to the holders of the Common Stock. Each holder of Common Stock is entitled to one vote per share for all purposes, except that in the election of directors, each holder shall have the right to vote such number of shares for as many persons as there are directors to be elected. Cumulative voting shall not be allowed in the election of directors or for any other purpose, and the holders of Common Stock have no preemptive rights, redemption rights or rights of conversion with respect to the Common Stock.

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

N/A

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>1.1.21</u> Common: <u>2,710,188,725</u> Preferred: _____			*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. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) - OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>2.23.21</u>	<u>New</u>	<u>2,289,000,000</u>	<u>Common</u>	<u>.001</u>	<u>No</u>	<u>Yunxia Li</u>	<u>Management Services</u>	<u>Restricted</u>	<u>144</u>
<u>06.09.21</u>	<u>New</u>	<u>29,600,000,000</u>	<u>Common</u>	<u>.001</u>	<u>No</u>	<u>Yunxia Li</u>	<u>Management Services</u>	<u>Restricted</u>	<u>144</u>
<u>06.09.21</u>	<u>New</u>	<u>1,875,000,000</u>	<u>Common</u>	<u>.001</u>	<u>No</u>	<u>Chongyi Yang</u>	<u>Management Services</u>	<u>Restricted</u>	<u>144</u>
<u>06.09.21</u>	<u>New</u>	<u>375,000,000</u>	<u>Common</u>	<u>.001</u>	<u>No</u>	<u>Haining Zhang</u>	<u>Management Services</u>	<u>Restricted</u>	<u>144</u>
Shares Outstanding on Date of This Report: <u>Ending Balance</u> <u>Ending Balance:</u> Date <u>03.31.23</u> Common: <u>36,849,188,725</u> Preferred: _____									

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:

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. *You must disclose the control person(s) for any entities listed.	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.otcmarkets.com).

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

Dragon Capital Group Corp. ("we", the "Company" or "Dragon Capital") is developing and marketing anti-aging products and other health supplement products. It is committed to using high technology to extract active ingredients from traditional herbal medicine and food homologous plants, to research and develop consumer health products and foods, and to create products that are beneficial to human health and improve the quality of life. Currently the Company has six products with GMP and FDA certificates.

The Company is also actively searching and identifying potential acquisition targets with a preference for those in healthcare industry, repair and renewal of body energy and biology laboratory based in North America, specifically those demonstrating modest but predictable growth and profitability over time.

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

None

C. Describe the issuers' principal products or services.

Anti-aging products, health supplement products, and high growth business services

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.

None

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 issuer's 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.

Names of All Officers, Directors and Control Persons	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	Names of control person(s) if a corporate entity
Yunxia Li	President	Huangpu District, Shanghai, China 200025	31,889,000,000	Common	86.5392%	
Chongyi Yang	Secretary	Huangpu District, Shanghai, China 200025	1,875,000,000	Common	5.0883%	
Junkang Shao	Asst. Secretary	Huangpu District, Shanghai, China 200025				
Jie Guan	COO	17588 Rowland Street, Unit A138 City of Industry, CA 91748	_____	_____	_____	_____
Liang Lu	Director	17588 Rowland Street, Unit A138 City of Industry, CA 91748	_____	_____	_____	_____

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: William B. Barnett
Address 1: 60 Kavenish Drive
Address 2: Rancho Mirage, CA 92270
Phone: (818) 436-6410
Email: wbarnett@wbarnettlaw.com

Accountant or Auditor

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

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: Elaine Zhao
Title: Outside Accountant
Relationship to Issuer: Independent

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

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

Important Notes:

- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

10) Issuer Certification

Principal Executive Officer:

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.

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, Yunxia Li certify that:

1. I have reviewed this Disclosure Statement for DRAGON CAPITAL GROUP CORP;
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.

May 15, 2023 [Date]

/s/Yunxia Li [CEO's Signature]

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

Principal Financial Officer:

I, Yunxia Li certify that:

1. I have reviewed this Disclosure Statement for DRAGON CAPITAL GROUP CORP;
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.

May 15, 2023 [Date]

/s/Yunxia Li [CFO's Signature]

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

DRAGON CAPITAL GROUP CORP.
(A DEVELOPMENT STAGE COMPANY)
Balance Sheets

	March 31, 2023	December 31, 2022
	Unaudited	Unaudited
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 108,529	\$ 149,044
Prepaid expense and deposits	20,903	983
Total Current Assets	129,432	150,027
Property and equipment, net	17,074	17,803
TOTAL ASSETS	\$ 146,506	\$ 167,830
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable	\$ 35,000	\$ -
Customer deposit	-	50,000
Due to related party	117,802	121,073
Total Current Liabilities	152,802	171,073
TOTAL LIABILITIES	152,802	171,073
Stockholders' Deficit		
Common stock: 50,000,000,000 shares authorized; \$0.001 par value 36,849,188,725 shares issued and outstanding at March 31, 2023 and December 31, 2022, respectively	36,849,189	36,849,189
Additional Paid-in Capital	4,711,778	4,711,778
Accumulated deficit during development stage	(41,567,263)	(41,564,210)
Total Stockholders' Deficit	(6,296)	(3,243)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 146,506	\$ 167,830

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

DRAGON CAPITAL GROUP CORP.

(A DEVELOPMENT STAGE COMPANY)

Statements of Operations

(Unaudited)

	Three Months Ended March 31,	
	2023	2022
Revenue	\$ 50,000	\$ -
Cost of revenue	(35,000)	-
Gross Profit	<u>15,000</u>	<u>-</u>
Operating Expenses		
Selling and marketing	2,579	-
General and administrative	6,325	3,694
Professional fees	9,149	1,850
Total Operating Expenses	<u>18,053</u>	<u>5,544</u>
Operating loss	(3,053)	(5,544)
Provision for income taxes	-	-
Net loss	<u>\$ (3,053)</u>	<u>\$ (5,544)</u>
Other comprehensive income	-	-
Comprehensive Loss	<u>\$ (3,053)</u>	<u>\$ (5,544)</u>
Basic and dilutive net loss per common share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted average number of common shares outstanding - basic and diluted	<u>36,849,188,725</u>	<u>36,849,188,725</u>

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

DRAGON CAPITAL GROUP CORP.
(A DEVELOPMENT STAGE COMPANY)
Statements of Stockholders' Deficit
(Unaudited)

	Common Stock					
	Shares	Amount	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit	
Balance at December 31, 2021 (Unaudited)	36,849,188,725	\$ 36,849,189	\$ 4,706,234	\$ (41,555,423)	\$ -	
Capital contribution from shareholder	-	-	5,544	-	5,544	
Net loss	-	-	-	(5,544)	(5,544)	
Balance at March 31, 2022 (Unaudited)	36,849,188,725	\$ 36,849,189	\$ 4,711,778	\$ (41,560,967)	\$ -	
Balance at December 31, 2022 (Unaudited)	36,849,188,725	\$ 36,849,189	\$ 4,711,778	\$ (41,564,210)	\$ (3,243)	
Net loss	-	-	-	(3,053)	(3,053)	
Balance at March 31, 2023 (Unaudited)	36,849,188,725	\$ 36,849,189	\$ 4,711,778	\$ (41,567,263)	\$ (6,296)	

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

DRAGON CAPITAL GROUP CORP.**Statements of Cash Flows
(Unaudited)**

	Three Months Ended March 31,	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	\$ (3,053)	\$ (5,544)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation expense	729	-
Changes in operating assets and liabilities:		
Prepaid expense and deposits	(19,920)	-
Accounts payable	35,000	-
Customer deposit	(50,000)	-
Due to related party	(3,271)	-
Net Cash Provided by Operating Activities	<u>(40,515)</u>	<u>(5,544)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital contribution from shareholder	-	5,544
Net Cash Provided by Financing Activities	<u>-</u>	<u>5,544</u>
Net change in cash and cash equivalents	(40,515)	-
Cash and cash equivalents, beginning of period	149,044	-
Cash and cash equivalents, end of period	<u>\$ 108,529</u>	<u>\$ -</u>
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for income taxes	\$ -	\$ -
Cash paid for interest	\$ -	\$ -

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

DRAGON CAPITAL GROUP CORP.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
For The Period Ended March 31, 2023

NOTE 1 – Organization and basis of accounting

Organization

Dragon Capital Group, Corp., a North Carolina corporation, (“we”, the “Company” or “Dragon Capital”), was originally incorporated in Nevada in 1977 and dissolved on May 27, 2021 in Nevada after changing registration to North Carolina on April 15, 2021.

On October 23, 2020, the 8th District Court of Nevada appointed Harry Haining Zhang as custodian for the Company.

In 2021, a change of control of the Company occurred. After the change of control, the Company’s operations are determined and structured by the new management.

The Company is developing and marketing anti-aging products and other health supplement products. It is committed to using high technology to extract active ingredients from traditional herbal medicine and food homologous plants, to research and develop consumer health products and foods, and to create products that are beneficial to human health and improve the quality of life. Currently the Company has six products with GMP and FDA certificates.

The Company is also actively searching and identifying potential acquisition targets with a preference for those in healthcare industry, repair and renewal of body energy and biology laboratory based in North America, specifically those demonstrating modest but predictable growth and profitability over time.

Basis of presentation

The accompanying financial statements are prepared on the basis of accounting principles generally accepted in the United States of America (“GAAP”). The Company is a development stage enterprise devoting substantial efforts to establishing a new business, financial planning, raising capital, and research into products or services which may become part of the Company’s product or service portfolio. A development stage company is defined as one in which all efforts is devoted substantially to establishing a new business and, even if planned principal operations have commenced, revenues are insignificant.

Note 2 – Summary of significant accounting policies

Cash and Cash Equivalents

For purposes of reporting within the statements of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Lease

ASC Topic 842, “Leases” requires recognition of leases on the balance sheets as right-of-use (“ROU”) assets and lease liabilities. ROU assets represent the Company’s right to use underlying assets for the lease terms and lease liabilities represent the Company’s obligation to make lease payments arising from the leases. Operating lease ROU assets and operating lease liabilities are recognized based on the present value and future minimum lease payments over the lease term at commencement date. The Company’s future minimum lease payments used to determine the Company’s lease liabilities mainly include minimum lease rent payments. Leases with a lease term of 12 months or less at inception are not recorded on the Company’s balance sheet and are expensed on a straight-line basis over the lease term in the Company’s statement of operations. As most of the Company’s leases do not provide an implicit rate, the Company uses its estimated incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments.

Stock-Based Compensation

The Company accounts for stock-based compensation in accordance with ASC 718 Compensation - Stock Compensation (“ASC 718”). ASC 718 addresses all forms of share-based payment (“SBP”) awards including shares issued under

employee stock purchase plans and stock incentive shares. Under ASC 718, awards result in a cost that is measured at fair value on the awards' grant date, based on the estimated number of awards that are expected to vest and will result in a charge to operations.

Loss per Share

Basic earnings (loss) per share are computed by dividing income available to common shareholders by the weighted-average number of common shares available. Diluted earnings (loss) per share is computed similar to basic earnings per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. The Company's diluted loss per share is the same as the basic loss per share for the periods ended March 31, 2023 and March 31, 2022, as there are no potential shares outstanding that would have a dilutive effect.

Income Taxes

Income tax expense is based on pretax financial accounting income. Deferred tax assets and liabilities are recognized for the expected tax consequences of temporary differences between the tax bases of assets and liabilities and their reported amounts. Valuation allowances are recorded to reduce deferred tax assets to the amount that will more likely than not be realized. The Company recorded a valuation allowance against its deferred tax assets as of March 31, 2023 and December 31, 2022.

The Company accounts for uncertainty in income taxes using a two-step approach to recognizing and measuring uncertain tax positions. The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates that it is more likely than not that the position will be sustained on audit, including resolution of related appeals or litigation processes, if any. The second step is to measure the tax benefit as the largest amount that is more than 50% likely of being realized upon settlement. The Company classifies the liability for unrecognized tax benefits as current to the extent that the Company anticipates payment (or receipt) of cash within one year. Interest and penalties related to uncertain tax positions are recognized in the provision for income taxes and selling, general and administrative expenses.

Note 3- Going Concern

The accompanying financial statements have been prepared assuming the continuation of the Company as a going concern. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and is dependent on debt and equity financing to fund its operations. Management of the Company is making efforts to raise additional funding until a registration statement relating to an equity funding facility is in effect. While management of the Company believes that it will be successful in its capital formation and planned operating activities, there can be no assurance that the Company will be able to raise additional equity capital or be successful in the development and commercialization of the products or services it develops or initiates collaboration agreements thereon. The accompanying 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 possible inability of the Company to continue as a going concern.

Note 4 – Leases

In January 2023, the Company entered into an operating lease agreement to rent a premise for \$983 per month. The lease will expire in December 2023. The future annual minimum lease payment at March 31, 2023 is \$8,847 for the year ending December 31, 2023.

In February 2023, the Company entered into an operating lease agreement to rent a bigger premise for \$1,274 per month. The lease will expire in July 2023. The future annual minimum lease payment at March 31, 2023 is \$5,096 for the year ending December 31, 2023.

We have elected the short-term lease exception to omit leases with an initial term of 12 months or less ("short-term lease") from recognition on the balance sheet. We recognize short-term lease payments on a straight-line basis over the lease term in the period in which the obligation is incurred.

Note 5 – Related party transaction

During the three months ended March 31, 2023, a shareholder of the Company advanced a total of \$3,271 to the Company for operating expenses.

As of March 31, 2023 and December 31, 2022, the Company owed the shareholder \$117,802 and \$121,073, respectively. The advances are non-interest bearing and are due on demand.

Note 6 – Common stock

At March 31, 2023, the Company is authorized to issue 50,000,000,000 shares of \$0.001 par value common stock.

As of March 31, 2023 and December 31, 2022, a total of 36,849,188,725 shares of common stock were issued and outstanding.

Note 7 – Income Taxes

The Company is subject to taxation in the United States.

Uncertain Tax Positions

Interest associated with unrecognized tax benefits are classified as income tax, and penalties are classified in selling, general and administrative expenses in the statements of operations. For the periods ended March 31, 2023 and 2022, the Company had no unrecognized tax benefits and related interest and penalties expenses. Currently, the Company is not subject to examination by major tax jurisdictions.

Note 8 – Subsequent Event

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were available to be issued, and has determined that it does not have any material subsequent events to disclose in these financial statements.