

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Starfleet Innotech, Inc.

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3600

Quarterly Report (Amended)

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

1,266,345,549 as of March 31, 2023

1,258,661,853 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 “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.

We were incorporated on April 13, 1994, in the State of Washington, as Courtside Products, Inc. and re-domiciled to Nevada on December 9, 2008. On December 23, 2008 we merged with Smokefree Innotec Corporation, a Nevada Corporation and Lema One Corporation, a Nevada Corporation and changed the Corporation's name to Smokefree Innotec, Inc. Smokefree Innotec, Inc. acquired Agrokings, Inc. and its subsidiaries effective on the 20th of August 2021 and changed the Corporation's name to Starfleet Innotech, Inc. effective on the 24th of January 2022.

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):

Smokefree Innotec, Inc., now Starfleet Innotech, Inc., has been incorporated in the state of Nevada for the past 5 years and is currently in active status there.

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

Trading temporarily suspended by the SEC pursuant to Section 12(k) of the Securities Exchange Act of 1934 from 9:30AM on 1-28-05 until 11:59PM on 2-10-05

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

Agrokings, Inc. and its subsidiaries namely, Epiphany Café Franchise group, Ardent Bakers, Gorgeous Coffee Co., A+ Electrical, Accord Investment Group and AG Architects have been acquired by SFIO effective on the 20th of August 2021 through the Asset Purchase Agreement between two parties.

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

124 East, 40th Street, New York, NY 10016

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:

2) Security Information

Transfer Agent

Name: Securities Transfer Corporation

Phone: (469) 633-0101

Email: smith@stctransfer.com

Address: 2901 N. Dallas Parkway, Suite 380 Plano, Texas 75093

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:	SFIO
Exact title and class of securities outstanding:	Common Shares
CUSIP:	85490A105
Par or stated value:	\$0.001
Total shares authorized:	2,500,000,000 as of March 31, 2023
Total shares outstanding:	1,266,345,549- as of March 31, 2023
Total number of shareholders of record:	276 as of March 31, 2023

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

Trading symbol:	N/A
Exact title and class of securities outstanding:	N/A
CUSIP:	N/A
Par or stated value:	N/A
Total shares authorized:	N/A
Total shares outstanding:	N/A
Total number of shareholders of record:	N/A

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 securities outstanding:	Series A Preferred
CUSIP:	N/A
Par or stated value:	\$0.001
Total shares authorized:	100,000,000 as of: March 31, 2023
Total shares outstanding:	750,000 as of March 31, 2023
Total number of shareholders of record:	1 as of March 31, 2023

Exact title and class of securities outstanding:	Special 2019 Series A Preferred
CUSIP:	N/A
Par or stated value:	\$0.001
Total shares authorized:	1 as of: March 31, 2023
Total shares outstanding:	1 as of: March 31, 2023
Total number of shareholders of record:	1 as of: March 31, 2023

Exact title and class of securities outstanding:	Series B Preferred
CUSIP:	N/A
Par or stated value:	\$0.001
Total shares authorized:	310,000,000 as of: March 31, 2023

Total shares outstanding: 32,157,788 as of: March 31, 2023
Total number of shareholders of record: 19 as of: March 31, 2023

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.

Dividend rights: As declared by the Board of Directors
Voting rights: One (1) vote per share
Preemption rights: None

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

Preferred Series A:

Dividend rights: As declared by the Board of Directors
Voting rights: One (1) vote per share
Conversion: 1:1 common shares
Liquidation: Priority over common shares
Redemption or sinking fund: None

Preferred Series B:

Dividend rights: As declared by the Board of Directors
Voting rights: One (1) vote per share
Conversion: 1:10 common shares
Liquidation: Priority over common shares
Redemption or sinking fund: None

Special 2019 Series A Preferred:

Dividend rights: As declared by the Board of Directors
Voting rights: 60% of all company voting shares
Conversion: 750,000,000 common shares
Liquidation: Priority over common shares
Redemption or sinking fund: None

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 12/31/19 Common: 633,403,973 Series A Preferred: 0 Special Preferred: 1 Series B Preferred: 0			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
10/12/20	New Issuance	750,000	Series A Preferred	0.001	No	Agrokings, Inc. (Hatadi Shapiro Supaat)	Purchase	Restricted	
06/11/2021	Cancellation	55,731,250	Common Shares	0.0750	No	Thomas Schoepfer	Estate	Restricted	
06/11/2021	New issuance	55,731,250	Common Shares	0.0750	No	Francis Guy Clear	Transfer	Unrestricted	

08/30/21	Cancellation	750,000	Series A Preferred	0.001	No	Agrokings, Inc. (Hatadi Supaat)	Purchase	Restricted	
08/30/21	New issuance	750,000	Series A Preferred	0.001	No	Jeths D. Lacson	Transfer	Restricted	
07/27/21	New issuance	36,000,000	Common Shares	0.068	No	Richard Thomas	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	18,000,000	Common Shares	0.068	No	John Bongornio	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	18,000,000	Common Shares	0.068	No	Daniel Petry	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	130,140,000	Common Shares	0.068	No	Hatadi Shapiro Supaat	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	185,000,000	Common Shares	0.068	No	Jeths D. Lacson	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	50,000,000	Common Shares	0.068	No	Mark G. Epifanio	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	50,000,000	Common Shares	0.068	No	Richard A. Agluba	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	217,800,000	Common Shares	0.068	No	Bounce Mobile Systems, Inc. [Hatadi Shapiro Supaat]	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	1,000	Common Shares	0.068	No	Grace H. Belisario	Consideration of Asset purchase agreement	Restricted	
07/27/21	New issuance	16,600,000	Common Shares	0.068	No	John Luis D. Lacson	Consideration of Asset	Restricted	

							purchase agreement		
09/08/21	New issuance	7,482,300	Common Shares	0.10	No	Dimitroulas Louis	Company Acquisition	Restricted	
09/08/21	New issuance	1,047,150	Common Shares	0.10	No	Andresito JR M. Boiser	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	5,000,000	Common Shares	0.10	No	Elvin Tuerca Alcala	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	3,000,000	Common Shares	0.10	No	Al Frederick Go	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	2,000,000	Common Shares	0.10	No	Marjorie Alcala	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	5,884,800	Common Shares	0.10	No	Michael Luis Venezuela	Company Acquisition	Restricted	
09/08/21	New issuance	5,300,965	Common Shares	0.07	No	Ricarte Torres	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	1,714,286	Common Shares	0.07	No	Domingo D. Madarang	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	1,142,857	Common Shares	0.07	No	Mila B. Barillo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	857,143	Common Shares	0.07	No	Alan R. Ferrer	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	857,143	Common Shares	0.07	No	Delilah P. Buerano	Consideration of Asset purchase agreement	Restricted	

09/08/21	New issuance	857,143	Common Shares	0.07	No	Francisca P. Rialon	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	1,850,000	Common Shares	0.07	No	Bernie Desingano	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	600,000	Common Shares	0.07	No	Richel Desingano	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	593,429	Common Shares	0.07	No	Dhanpril V. Apostol	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	1,145,500	Common Shares	0.07	No	Teodore Lazaro Maroket	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	571,429	Common Shares	0.07	No	Ian John G. Lou	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	571,429	Common Shares	0.07	No	Lady Charlotte P. Chua	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	571,429	Common Shares	0.07	No	Aldo M. Villacarlos	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	571,429	Common Shares	0.07	No	Anthonino Dela Cruz	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	285,714	Common Shares	0.07	No	Aresti T. Ramiro	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	571,429	Common Shares	0.07	No	Jimmy M. Daisa	Consideration of Asset purchase agreement	Restricted	

09/08/21	New issuance	571,429	Common Shares	0.07	No	Maura Rica Santos Yap	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	727,500	Common Shares	0.07	No	Amy J. Gamboa	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	727,500	Common Shares	0.07	No	Ralf F. Gamboa	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	428,571	Common Shares	0.07	No	Lorna Q. Sanchez	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	428,571	Common Shares	0.07	No	Ronald A. Sanchez	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	335,714	Common Shares	0.07	No	Ermanie L. Mendiola	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	335,714	Common Shares	0.07	No	Maricel M. Mendiola	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	285,714	Common Shares	0.07	No	Jorge J. Garbin	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	285,714	Common Shares	0.07	No	Oliver S. Pataray	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	228,571	Common Shares	0.07	No	Nikki B. Tering	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	171,429	Common Shares	0.07	No	Eric Glenn A. Tering	Consideration of Asset purchase agreement	Restricted	

09/08/21	New issuance	250,000	Common Shares	0.07	No	Vinia Verdida	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	114,286	Common Shares	0.07	No	Brian Vincent J. Barillo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	114,286	Common Shares	0.07	No	Kerstie Dimple B. Barillo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	114,286	Common Shares	0.07	No	Micah Kim B. Barillo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	85,714	Common Shares	0.07	No	Katrina J. Koppin	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	85,714	Common Shares	0.07	No	Michael Joner C. Koppin	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	79,643	Common Shares	0.07	No	Ma. Crisena April P. Ebol	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	127,800	Common Shares	0.07	No	Jerene Talam	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	57,143	Common Shares	0.07	No	Aldenn D. Layug	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	57,143	Common Shares	0.07	No	Alman L. Bonot	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	57,143	Common Shares	0.07	No	Joan L. Layug	Consideration of Asset purchase agreement	Restricted	

09/08/21	New issuance	57,143	Common Shares	0.07	No	Randy C. Bartolome	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	57,143	Common Shares	0.07	No	Sharon T. Bartolome	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	57,143	Common Shares	0.07	No	Geralde Guinto	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	109,000	Common Shares	0.07	No	Luisito Verdote Galvez	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	76,000	Common Shares	0.07	No	Jonathan Garcia Bagsit	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	64,500	Common Shares	\$0.07	No	Ramon Chito P. Montenegro	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	62,500	Common Shares	0.07	No	Nino Leo III Salabit Loyola	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	62,500	Common Shares	0.07	No	Jaimee Lyn Gihan Del Rio Pasig	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	62,500	Common Shares	0.07	No	Pawan Pathela	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	50,000	Common Shares	0.07	No	Marciano Caldo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	50,000	Common Shares	0.07	No	Maria Cynthia Gaffud	Consideration of Asset purchase agreement	Restricted	

09/08/21	New issuance	37,500	Common Shares	0.07	No	Nolito Ayongao	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	27,000	Common Shares	0.07	No	Dene Horneja	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	24,200	Common Shares	0.07	No	Eunice Barrozo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	16,500	Common Shares	0.07	No	Kenn B. Manalaysay	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	11,000	Common Shares	0.07	No	Delmar Edusma	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	11,000	Common Shares	0.07	No	Kathleen Parcon	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	11,000	Common Shares	0.07	No	Neil Sobrado	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	7,857	Common Shares	0.07	No	Christopher Bermejo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	6,600	Common Shares	0.07	No	Augustus Ceasar Salarda	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	5,500	Common Shares	0.07	No	Meredel Peralta	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	22,000	Common Shares	0.07	No	Edward D. Mercado	Consideration of Asset purchase agreement	Restricted	

09/08/21	New issuance	22,000	Common Shares	0.07	No	Jose Tarito P. Hokson	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	6,050	Common Shares	0.07	No	Rolando M. Nicolas	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	7,857	Common Shares	0.07	No	Marc Talam	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	31,429	Common Shares	0.07	No	Richard Dabu	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	7,920	Common Shares	0.07	No	Albert Concepcion	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	10,615	Common Shares	0.07	No	Anthony Garing	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	7,942	Common Shares	0.07	No	Reynaldo Antecristo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	15,714	Common Shares	0.07	No	David Salvatera	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	14,014	Common Shares	0.07	No	Amy J. Gamboa	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	7,857	Common Shares	0.07	No	Jose Euniel Suralta	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	31,429	Common Shares	0.07	No	Rosette M. Alcachupas	Consideration of Asset purchase agreement	Restricted	

09/08/21	New issuance	78,179	Common Shares	0.07	No	Absalon D. Belarmino	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	7,857	Common Shares	0.07	No	Marcelino Signo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	9,350	Common Shares	0.07	No	Arnold Turla	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	30,882	Common Shares	0.07	No	Domingo P. Grimaldo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	7,700	Common Shares	0.07	No	Mary Ann Hermida	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	5,500	Common Shares	0.07	No	Joel Barnachea	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	9,350	Common Shares	0.07	No	Esrail Demabildo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	270,550	Common Shares	0.07	No	Edward Balasta	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	85,444	Common Shares	0.07	No	Francis Anggo	Consideration of Asset purchase agreement	Restricted	
09/08/21	New issuance	175,000	Common Shares	0.07	No	Donna Leah Robles	Consideration of Asset purchase agreement	Restricted	
10/09/21	New Issuance	50,153	Common Shares	0.07	No	Marie Zuno	Purchase	Restricted	

10/09/21	New issuance	71,895	Common Shares	0.07	No	Sonny Joy Serain	Purchase	Restricted	
10/09/21	New issuance	14,716	Common Shares	0.07	No	Juan Miguel Wong	Purchase	Restricted	
10/09/21	New issuance	287,743	Common Shares	0.07	No	Joel Celeste	Purchase	Restricted	
10/09/21	New issuance	7,143	Common Shares	0.07	No	Alvin Reyes	Purchase	Restricted	
10/09/21	New issuance	28,571	Common Shares	0.07	No	Victorino Bongaita	Purchase	Restricted	
10/09/21	New issuance	42,871	Common Shares	0.07	No	Emilio Alvaro	Purchase	Restricted	
10/09/21	New issuance	7,143	Common Shares	0.07	No	Rogelio Dela Cruz Cristobal Jr	Purchase	Restricted	
10/09/21	New issuance	14,286	Common Shares	0.07	No	Abdul Rahman Shebli	Purchase	Restricted	
10/09/21	New issuance	35,714	Common Shares	0.07	No	Sherelyn Juan	Purchase	Restricted	
10/09/21	New issuance	14,286	Common Shares	0.07	No	Antonio Jesus Quinones Garing	Purchase	Restricted	
10/09/21	New issuance	2,857	Common Shares	0.07	No	Masni Binti Bujang	Purchase	Restricted	
10/09/21	New issuance	14,286	Common Shares	0.07	No	William Jr Lao Yap	Purchase	Restricted	
10/09/21	New issuance	14,286	Common Shares	0.07	No	Melissa Katrina Quiamco Saavedra	Purchase	Restricted	
10/09/21	New issuance	3,585,000	Common Shares	0.07	No	Roger Lagmay Oriel	Compensation - Consulting	Restricted	
10/09/21	New issuance	571,429	Common Shares	0.07	No	Jonathan Oboza Petalver	Compensation - Consulting	Restricted	
1/18/2022	New Issuance	285,714	Common Shares	0.07	No	EDEL TADONG	Consideration of Asset purchase agreement	Restricted	

1/18/2022	New Issuance	98,457	Common Shares	0.05	No	EDWARD BALASTA	Purchase	Restricted	
1/18/2022	New Issuance	19,806	Common Shares	0.04	No	MICHAEL JONER C KOPPIN	Purchase	Restricted	
1/18/2022	New Issuance	1,714,286	Common Shares	0.05	No	EMMANUEL SIASON	Purchase	Restricted	
1/18/2022	New Issuance	400,000	Common Shares	0.05	No	JOSE GERARDO NOBLE	Purchase	Restricted	
1/18/2022	New Issuance	15,000	Common Shares	0.07	No	LEO ROBLES	Purchase	Restricted	
3/17/2022	New Issuance	85,000	Common Shares	0.10	No	ROWEL BAROSONA MADRISA	Consideration of Asset purchase agreement	Restricted	
3/17/2022	New Issuance	42,500	Common Shares	0.10	No	WINDY GRACE DUQUE SERRANO	Consideration of Asset purchase agreement	Restricted	
3/17/2022	New Issuance	40,800	Common Shares	0.10	No	DINNA D O'MEARA	Consideration of Asset purchase agreement	Restricted	
3/17/2022	New Issuance	681,700	Common Shares	0.10	No	IVY CRISELDA TAN-AZUCENA	Consideration of Asset purchase agreement	Restricted	
3/17/2022	New Issuance	93,168	Common Shares	0.03	No	MENCHI Z SERINA	Purchase	Restricted	
3/17/2022	New Issuance	30,000	Common Shares	0.03	No	JULIUS ORDONEZ	Purchase	Restricted	
3/17/2022	New Issuance	150,000	Common Shares	0.03	No	RUBY ROMERO [SIMPLE LIFE SOLUTIONS, LLC]	Purchase	Restricted	
3/17/2022	New Issuance	73,333	Common Shares	0.03	No	FRANCIS ANGGO	Purchase	Restricted	
3/17/2022	New Issuance	150,000	Common Shares	0.03	No	ROBERTO CARLOS	Purchase	Restricted	

						ANTONIO BANTUG TAN			
3/17/2022	New Issuance	45,000	Common Shares	0.03	No	MA TERESA SENO BINGHAY	Purchase	Restricted	
3/17/2022	New Issuance	1,500,000	Common Shares	0.03	No	JUAN IGNACIO ARNAIZ	Purchase	Restricted	
3/17/2022	New Issuance	200,000	Common Shares	0.03	No	GHERYCK JOSEPH GAMBOA	Purchase	Restricted	
3/17/2022	New Issuance	103,599	Common Shares	0.03	No	RICARTE TORRES	Purchase	Restricted	
3/17/2022	New Issuance	66,074	Common Shares	0.03	No	RICARTE TORRES	Purchase	Restricted	
3/23/2022	Cancellation	18,000,000	Common Shares	0.07	No	JOHN BONGIORNO		Restricted	
3/23/2022	New Issuance	1,000,000	Common Shares	0.07	No	JOHN BONGIORNO	Balance from cancellation of shares	Restricted	
3/23/2022	Cancellation	130,140,000	Common Shares	0.07	No	HATADI SHAPIRO SUPAAT		Restricted	
3/23/2022	New Issuance	122,140,000	Common Shares	0.07	No	HATADI SHAPIRO SUPAAT	Balance from cancellation of shares	Restricted	
3/23/2022	New Issuance	25,000,000	Common Shares	0.001	No	Matt Gruder [MAIN G CONSULTING LLC]	Settlement of Old Convertible Note from Previous Owner	Unrestricted	
04/26/2022	New Issuance	60,000	Common Shares	0.03	No	Roberto V. Serina	Purchase	Restricted	
04/26/2022	New Issuance	155,280	Common Shares	0.03	No	John Jasohn Chavez	Purchase	Restricted	
04/26/2022	New Issuance	6,250	Common Shares	0.04	No	Wisam Baher Rashad Bibi	Purchase	Restricted	
05/13/2022	New Issuance	1,000,000	Common Shares	0.03	No	Richard de Lima [Leaf Capital Partners]	Compensation - Consulting	Restricted	144

05/18/2022	New Issuance	1,000,000	Common Shares	0.03	No	Dror Tepper [New to the Street Group LLC]	Compensation -Production & Broadcasting	Restricted	144
05/18/2022	New Issuance	1,800,000	Common Shares	0.03	No	Dror Tepper [New to the Street Group LLC]	Compensation - Commercial/ Billboard	Restricted	144
5/31/2022	Cancellation	217,800,000	Common Shares	0.068	No	Bounce Mobile Systems, Inc. [Hatadi Shapiro Supaat]		Restricted	
5/31/2022	New Issuance	3,134,796	Common Shares	0.068	No	Ruth Sumayang Salgan	Transfer from Bounce Mobile Systems, Inc	Restricted	144
5/31/2022	New Issuance	214,665,204	Common Shares	0.068	No	Bounce Mobile Systems, Inc. [Hatadi Shapiro Supaat]	Balance from the transfer of shares	Restricted	
5/31/2022	Cancellation	122,140,000	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT		Restricted	
5/31/2022	New Issuance	3,134,796	Common Shares	0.068	No	Angelo Flores Balagtas	Transfer from Hatadi Supaat	Restricted	144
5/31/2022	New Issuance	119,005,204	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT	Balance from the transfer of shares	Restricted	
06/02/2022	New Issuance	5,000,000	Common Shares	0.02	No	Jamie Nelson [Rock Bay Partners SEZC]	Purchase – Reg A Offering	Unrestricted	
06/17/22	Cancellation	214,665,204	Common Shares	0.068	No	Bounce Mobile Systems, Inc. [Hatadi Shapiro Supaat]		Restricted	
06/17/22	New Issuance	3,134,796	Common Shares	0.068	No	Ruth Sumayang Salgan	Transfer from Bounce Mobile Systems, Inc	Restricted	144

06/17/22	New Issuance	211,530,408	Common Shares	0.068	No	Bounce Mobile Systems, Inc. [Hatadi Shapiro Supaat]	Balance from the transfer of shares	Restricted	
06/17/22	Cancellation	119,005,204	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT		Restricted	
06/17/22	New Issuance	3,134,796	Common Shares	0.068	No	Angelo Flores Balagtas	Transfer from Hatadi Supaat	Restricted	144
06/17/22	New Issuance	115,870,408	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT	Balance from the transfer of shares	Restricted	
07/20/2022	New Issuance	95,000,000	Common Shares	0.016	No	Ardent NZ Limited [Rowena Lacson]	Purchase- Reg A Offering	Unrestricted	
08/02/2022	Cancellation	95,000,000	Common Shares	0.016	No	Ardent NZ Limited [Rowena Lacson]	Purchase- Reg A Offering	Unrestricted	
08/02/2022	New Issuance	95,000,000	Common Shares	0.016	No	Fauzia Hadjula	Purchase- Reg A Offering	Unrestricted	
08/04/2022	Cancellation	18,000,000	Common Shares	0.068	No	Daniel Petry	Consideration of Asset purchase agreement	Restricted	
08/04/2022	Cancellation	185,000,000	Common Shares	0.068	No	Jeths D. Lacson		Restricted	
08/04/2022	Cancellation	50,000,000	Common Shares	0.068	No	Mark G. Epifanio		Restricted	
08/04/2022	Cancellation	50,000,000		0.068	No			Restricted	

			Common Shares			Richard A. Agluba			
08/04/2022	Cancellation	9,500,000	Common Shares	0.068	No	Richard Thomas		Restricted	
08/04/2022	Cancellation	1,000,000	Common Shares	0.068	No	John Bongornio		Restricted	
08/04/2022	Cancellation	115,870,408	Common Shares	0.068	No	Hatadi Shapiro Supaat		Restricted	
08/04/2022	New Issuance	50,800,408	Common Shares	0.068	No	Hatadi Shapiro Supaat	Consideration of Asset purchase agreement	Restricted	
08/04/2022	New Issuance	100,000,000	Common Shares	0.068	No	Jeths D. Lacson	Consideration of Asset purchase agreement	Restricted	
08/04/2022	New Issuance	5,000,000	Common Shares	0.068	No	Mark G. Epifanio	Consideration of Asset purchase agreement	Restricted	
08/04/2022	New Issuance	5,000,000	Common Shares	0.068	No	Richard A. Agluba	Consideration of Asset purchase agreement	Restricted	
08/04/22	New Issuance	100,000	Preferred B Shares	0.001	No	John Bongiorno	Consideration of Asset purchase agreement	Restricted	
08/04/22	New Issuance	8,500,000	Preferred B Shares	0.001	No	Jeths D. Lacson	Consideration of Asset purchase agreement	Restricted	
08/04/22	New Issuance	4,500,000	Preferred B Shares	0.001	No	Mark G. Epifanio	Consideration of Asset purchase agreement	Restricted	
08/04/22	New Issuance				No		Consideration of Asset	Restricted	

		4,500,000	Preferred B Shares	0.001		Richard A. Agluba	purchase agreement		
08/04/22	New Issuance	1,800,000	Preferred B Shares	0.001	No	Daniel Petry	Consideration of Asset purchase agreement	Restricted	
08/04/22	New Issuance	6,507,000	Preferred B Shares	0.001	No	Hatadi Shapiro Supaat	Consideration of Asset purchase agreement	Restricted	
08/04/22	New Issuance	950,000	Preferred B Shares	0.001	No	Richard Thomas	Consideration of Asset purchase agreement	Restricted	
08/05/2022	New Issuance	120,000	Common Shares	0.020	No	Francis Anggo	Purchase	Restricted	
08/05/2022	New Issuance	110,000	Common Shares	0.10	No	John Leanuel Sarmiento	Purchase	Restricted	
08/05/2022	New Issuance	49,793	Common Shares	0.015	No	Maria Carmen Evano	Purchase	Restricted	
08/05/2022	New Issuance	110,000	Common Shares	0.10	No	Nel Rey May Arenga	Purchase	Restricted	
08/18/22	Cancellation	95,000,000	Common Shares	0.016	No	Fauzia Hadjula		Unrestricted	
08/18/22	New Issuance	6,000,00	Common Shares	0.016	No	Jamie Nelson [Rock Bay Partners SEZC]	Purchase - Transfer from Fauzia Hadiula	Unrestricted	
08/18/22	New Issuance	89,000,00	Common Shares	0.016	No	Fauzia Hadjula	Balance from transfer of shares	Unrestricted	

08/19/22	Cancellation	211,530,408	Common Shares	0.068	No	Bounce Mobile Systems, Inc. [Hatadi Shapiro Supaat]		Restricted	
08/19/22	New Issuance	3,134,796	Common Shares	0.068	No	Ruth Sumayang Salgan	Transfer from Bounce Mobile Systems, Inc.	Restricted	144
08/19/22	New Issuance	208,395,612	Common Shares	0.068	No	Bounce Mobile Systems, Inc. [Hatadi Shapiro Supaat]	Balance from transfer of shares	Restricted	
08/19/22	Cancellation	50,400,908	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT		Restricted	
08/19/22	New Issuance	3,134,796	Common Shares	0.068	No	Angelo Flores Balagtas	Transfer from Hatadi Supaat	Restricted	144
08/19/22	New Issuance	47,665,612	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT	Balance from transfer of shares	Restricted	
08/29/2022	New Issuance	333,243	Common Shares	0.0148	No	[Steven Insalaco] Calgary Enterprises Inc.	Compensation - Consulting	Restricted	144
08/29/2022	New Issuance	25,000	Common Shares	0.040	No	Janice Lucille Nanoz	Purchase	Restricted	
08/29/2022	New Issuance	176,471	Common Shares	0.017	No	Maria Carmen Evano	Purchase	Restricted	
08/29/2022	New Issuance	2,198,529	Common Shares	0.017	No	Michael Maclean	Purchase	Restricted	
09/19/22	New Issuance	50,000	Preferred B Shares	0.001	No	Santiago Arnaiz	Compensation - Consulting	Restricted	144

09/19/22	New Issuance	70,000	Preferred B Shares	0.001	No	Jose Gerardo Noble	Compensation - Consulting	Restricted	144
09/30/22	Cancellation	89,000,000	Common Shares	0.016	No	Fauzia Hadjula		Unrestricted	
09/30/22	New Issuance	6,000,000	Common Shares	0.016	No	High West Capital LLC	Transfer from Fauzia Hadiula	Unrestricted	
10/21/22	Cancellation	47,665,612	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT		Restricted	
10/21/22	New Issuance	47,665,612	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT	Removal of restriction	Unrestricted	
10/25/22	Cancellation	47,665,612	Common Shares	0.068	No	HATADI SHAPIRO SUPAAT			
11/23/22	New Issuance	83,000,000	Common Shares	0.016	No	Fauzia Hadjula	Balance of transfer of shares	Unrestricted	
12/02/2022	Cancellation	83,000,000	Common Shares	0.016	No	Fauzia Hadjula		Unrestricted	
12/02/2022	New Issuance	83,000,000	Common Shares	0.016	No	Jamie Nelson [Rock Bay Partners SEZC]	Transfer from Fauzia Hadiula	Unrestricted	
12/02/2022	New Issuance	5,000	Preferred B Shares	0.2	No	LUISITO VERDOTE GALVEZ	Compensation	Restricted	144
12/02/2022	New Issuance	44,473	Preferred B Shares	0.2	No	MA. CRISENA APRIL P EBOL	Compensation	Restricted	144
12/02/2022	New Issuance	2,536			No	Jorge G Garbin	Compensation	Restricted	144

			Preferred B Shares	0.02					
12/02/2022	New Issuance	364,129	Common Shares	0.01	No	Ricarte Torres	Purchase	Restricted	
12/02/2022	New Issuance	1,132,300	Common Shares	0.01	No	Michael Maclean	Purchase	Restricted	
12/02/2022	New Issuance	88,000	Common Shares	0.015	No	Franebelle R Signo	Purchase	Restricted	
12/02/2022	New Issuance	750,000	Common Shares	0.01	No	[Steven Insalaco] Calgary Enterprises Inc.	Compensation - Consulting	Restricted	144
12/02/2022	New Issuance	474,684	Common Shares	0.0158	No	[Steven Insalaco] Calgary Enterprises Inc.	Compensation - Consulting	Restricted	144
12/13/2022	New Issuance	1,900,000	Common Shares	0.001	No	[Dror Tepper] New to the Street Group LLC	Compensation - Marketing	Restricted	144
1/12/2023	New Issuance	1,754,677	Common Shares	0.007	No	[Steven Insalaco] Calgary Enterprises Inc.	Compensation - Consulting	Restricted	144
1/12/2023	New Issuance	732,700	Common Shares	0.001	No	Michael Mclean	Purchase	Restricted	144
1/26/2023	Cancellation	732,700	Common Shares	0.001	No	Michael Mclean	Purchase	Restricted	144
1/26/2023	New Issuance	732,700	Common Shares	0.001	No	Michael Maclean	Transfer	Restricted	144
02/02/2023	New Issuance	1,867,626	Common Shares	0.001	No	Ricarte Torres	Purchase	Restricted	144
02/03/2023	New Issuance		Common Shares						

		594,800		0.001	No	Michael Maclean	Purchase	Restricted	144
02/07/2023	New Issuance	123,779	Preferred B Shares	0.001	No	Michael Maclean	Purchase	Restricted	144
3/08/2023	New Issuance	1,420,000	Preferred B Shares	0.01	No	Alexander Pataclang Pty Ltd (Alexander Pataclang)	Purchase	Restricted	144
3/09/2023	New Issuance	1,700,000	Preferred B Shares	0.01	No	Granada Super Fund [Gina Granada]	Purchase	Restricted	144
3/21/2023	New Issuance	1,675,000	Preferred B Shares	0.01	No	The Trustee for MDeLeon Superannuation Fund (Martin De Leon)	Purchase	Restricted	144
3/29/2023	New Issuance	2,733,893	Common Shares	0.0085	No	[Steven Insalaco] Calgary Enterprises Inc.	Compensation - Consulting	Restricted	144
3/30/2023	New Issuance	10,000	Preferred B Shares	0.01	No	Joann Montecajon	Compensation	Restricted	144
3/30/2023	New Issuance	160,000	Preferred B Shares	0.01	No	Richard F. Prodigalidad	Share swap	Restricted	144
3/30/2023	New Issuance	40,000	Preferred B Shares	0.01	No	Francisco M. Bernardo III	Share swap	Restricted	144
Shares Outstanding on Date of This Report: <div style="text-align: right;"><u>Ending Balance:</u></div> Date 03/31/2023 Common:-1,266,345,549 Series A Preferred: 750,000 Special Preferred: 1 Preferred B: 32,157,788									

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:

N/A

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:

N/A

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")

Starfleet Innotech, Inc. [SFIO] is a global investment holding company focused on innovation through disruptive collaborations across the three key industries: Food and Beverage (F&B), Real Estate, and Technology. With a strong presence across New Zealand, Australia, United Arab Emirates, and the Philippines - as well as a roadmap for further global expansion in North America (i.e. Canada and USA) - SFIO makes strategic investments in high-growth businesses, building synergies across its diverse portfolio to provide maximum shareholder value. SFIO's key industries represent a clear roadmap of acquisition, consolidation, transformation, and expansion. As the company grows its portfolio of pillar investments, it pioneers new business models and operational efficiencies through technological innovation and cross-industry collaboration, before scaling them across its global footprint. Guided by tradition, driven by innovation, and enabled by collaboration. SFIO is on a hyper-growth path to build a thriving business ecosystem, with plans to uplist onto a major stock exchange in the near future.

The Company will expand its capabilities and asset base through company mergers, acquisitions, investments and partnerships with synergistic and suitable companies that would increase the revenues of the subsidiaries owned and operated by the Company.

As part of SFIO's expansion plan, SFIO recently registered its business in Canada, Malaysia, Philippines and in the UAE. These are being led by our partners directly reporting to SFIO headquarters. SFIO's office in Dubai UAE was opened in 2022 which will facilitate the F&B and Tech product distribution of SFIO in the Middle East.

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

B.1 FOOD AND BEVERAGE [F&B]

B.1.1 Food Manufacturing and Distribution

Ardent Bakers (NZ) and Big Lou's Donuts (AU) have developed their respective recipes [i.e., Intellectual Property] and mastered the techniques in producing premium quality frozen cakes, donuts, bread, and other baked products. Their combined years of experience and proven expertise will be their crucial advantage over their competitors in providing product quality and cost value, which will support their customer's business scalability and sustainability. In addition, the group supplies products to the franchise group and will expand its business in the catering supply of wholesale products to other firms within the region.

The food manufacturing group of the Company has innovated and mastered several cutting-edge techniques and technology in producing quality products with the highest efficiency. The group owns the SMART-FREEZE technology, a disruptive innovation that significantly reduces product wastage and eliminates the need to have multiple commissaries, which is the limiting factor in scaling the Epiphany Café brand in a particular country. The group also aims to become the market leader in offering low-carb treats as part of its three-year plan.

The Company has innovated its premix flour and toppings for our cakes and donuts in the last five years that have enabled our donuts and cakes to be frozen up to six months (fully glazed). Once thawed in ambient temperature for less than an hour, the 'fresh-like' quality and shelf life of the "pillow-soft" donuts are consistent for most of the flavours.

With the Smart-Freeze technology, donut and cakes wastages in stores can be minimized below 3% or lesser using First-In, First-Out (FIFO) approach. Several NZ and AU renowned brands have acknowledged our key difference in the market.

Ardent Bakers

Ardent Bakers is an MPI (Ministry for Primary Industries) approved centralized factory and warehouse located in Hamilton New Zealand. It supplies frozen donuts, muffins, scones and cakes to the Epiphany Franchise Group. Ardent Bakers also supplies wholesale products to multi-store retail brands such as BP, Caltex, Mobil, GAS, Jayen Foods Concepts, Circle-K, Metromart, Classic Bake House, and other hospitality businesses i.e. cafés, hotels, restaurants.

Big Lou's Donuts

Big Lou's Donuts is a successful Australian Company which was formed in 2008. Big Lou's specializes in producing a wide range of commercial donuts for retail, wholesale, events and corporate markets. Big Lou's donuts are available in supermarkets such as Coles and Aldi in Australia. Big Lou's modern donut factory in Melbourne can produce more than 9,000 donuts per hour.

Enjoy Health

Enjoy Health is a Philippine brand of premium health and wellness products. With C8 MCT Oil and Powder among their primary products, Enjoy Health caters to the growing market for high-quality natural health and wellness goods. Enjoy Health's products are exported internationally, in the United States and United Arab Emirates. The distribution channels in the United States include 'big box stores' like Walmart.

B.1.2 Franchising

The Company's Franchise Business has adopted a diversified business model, from the traditional franchise system concepts to micro-business models through the newly developed license system concepts that are suitable to meet customer needs and the "new normal" in the business arena. This diversified business model aims to provide multi-economic opportunities which will enable and empower entrepreneurs in different tiers in the market. The parallel expansion strategy of the Franchise and License models is the key to Epiphany Café's strategic expansion in the global market.

Epiphany Café

Epiphany Café is a new-breed café that offers not only gourmet donuts of different delectable flavors but also premium cakes, quality breads, and hot/cold drinks i.e. coffee and tea. Having these four-core product ranges makes Epiphany Café an incredibly unique franchise model. Epiphany Café was named the "Best Emerging Franchise System" by the Franchise Association New Zealand (FANZ) in 2018. In the same year, Epiphany Café was voted as "Meadow Fresh Café of the Year" in the upper North Island, New Zealand. It is a recognized franchise with 30+ outlets, including licensed locations, in New Zealand and has big plans to expand in USA, Australia, UAE, Philippines and Malaysia.

To date, Epiphany Café is progressing on its expansion plans in those five countries, where Epiphany Café has already commenced the market research, feasibility study, site selection process, franchise system conversion, and franchise registration.

Furthermore, Epiphany has established a multi-concept model for franchisees and licensees' selection. The Epiphany license model includes the "store within a store" concept, the micro-business model which is best suited for essential businesses like convenience stores and supermarkets.

In 2022, Epiphany Café has rolled out its licensed business model in New Zealand. More than 100 licensees have joined Epiphany within the year. With the 'Smart Freeze' Technology, Epiphany was able to expand its license model nationwide. The license model will compliment the existing franchise model of Epiphany in which it could penetrate in new markets rapidly with minimal investment.

Epiphany Café will be launching in Canada in Q2/Q3 of 2023 through its strategic partner based in Ontario. This is Epiphany's entry strategy into the North America market. The establishment of the production facility in Ontario Canada is underway and the license model of Epiphany will be rolled out initially followed by the franchise model.

B.1.3 Coffee Business

Gorgeous Coffee Co. [GCC] is a wholesale coffee roaster and distributor in New Zealand. Gorgeous Coffee Co. developed the unique Epiphany Café coffee blend which is 100% organic and Fair Trade certified. Gorgeous Coffee Co. has recently developed its 5-in-1 instant coffee made from organic ingredients namely: NZ Manuka honey, Barley grass powder, Stevia, Coconut milk powder and coffee. The instant coffee range of Gorgeous Coffee Co will be exported and distributed internationally by partners and through e-commerce platforms. Gorgeous Coffee's 5-in-1 instant coffee product is soon to be sold to the US and Canada markets online through Amazon. Being an independent company, Gorgeous Coffee Co. also supplies its standard coffee blend (whole beans) to both internal partners within the Company and external clients such as local cafés. Gorgeous Coffee Co. has also the capabilities to develop bespoke coffee blends for both internal and external customers.

B.2 REAL ESTATE

B.2.1 Business Unit in the Philippines

SFIO launched a number of real estate development projects, largely waterfront developments in the Philippines. So far SFIO has chosen to establish these developments in top global tourist spots like Palawan and Batangas in the Philippines through a joint venture with the landowners. We've designed these projects as a marriage of purposeful technologies, championing wellness. In line with this, SFIO has also signed a joint venture with European Wellness Group (EW) who will co-invest and co-operate the Integrative Medicine Facility to be constructed in Moraya project in Palawan, Philippines.

The intersection of innovation and community health became the blueprint for what is now MORAYA—what we've envisioned to be a leading real estate developer in tech-driven, wellness-oriented townships. SFIO will soon integrate MORAYA's ecosystem into its property development projects in New Zealand.

These are wholly-unique offerings on the global market. SFIO is utilizing health data systems and the latest in wellness design to create communities with proactive care built-in. Communities where your children, your parents, your friends & coworkers, can live better, healthier lives.

SFIO has recently gathered a high-caliber team to lead MORAYA. In real estate, SFIO brought in decades of experience across master planning, business development, and sales. These are industry leaders that have worked for the top real estate companies in the Philippines. AG Architects, a subsidiary of ours, will be playing a leading role here as well. They leverage experience designing award-winning projects in integrating natural environments into interior spaces.

And in wellness, the other core component of MORAYA, we have expertise in health data systems and developing health sensors through our partners. We also have, leading MORAYA, a global expert in health hospitality. They've led the design & development of some of the most prominent health tourism projects in Southeast Asia.

SFIO is targeting a number of markets, primarily the health and wellness tourism industry—which is incredibly fast-growing, expected to reach a valuation of 105 billion US dollars by 2027. In Southeast Asia, the leaders in this space have historically been Thailand, Singapore, and Malaysia. While some challenges have been holding the Philippines back as a viable player here, as a global company, SFIO is uniquely positioned to build the right systems and facilities, as well as funnel the necessary demand from foreign markets, to make our MORAYA communities real contenders in this space.

TERRA Solutions Realty Corporation

TERRA is one of SFIO's subsidiaries based in the Philippines. TERRA is a real estate solutions platform that is at the forefront of providing innovative real estate solutions to its clients. The company offers cutting-edge technology and the best service to help its clients make good decisions when it comes to buying or selling properties. Some of the key features and offering of TERRA are the following: virtual tours via its platform, advanced-marketing support, smart-home integration, and investment analysis.

B.2.2 Business Unit in New Zealand

The Real Estate division of SFIO in New Zealand consists of a property development team (AG Architects) and an electrical services team (A+ Electrical).

AG Architects

AG Architects is an Auckland based architectural office and property developer specializing in Residential, Commercial, Public and Urban, Industrial and Institutional development which has more than 25 years of experience in managing the end-to-end property development process from documentation and design to construction of large and small projects. They established design credentials both in New Zealand and Singapore.

AG Architects have extensive experience working on multi-million projects that reflect the culture of NZ materials synonymous with the Land.

AG Architects have two townhouse projects (in progress) in Auckland New Zealand and another four real estate development projects in its two-year project pipeline.

A+ Electrical

A+ Electrical is formed by a team of Electricians, Technicians and Engineers have a diverse range of Electrical Installation, Maintenance and Joinery/Cabinetry work that we can do, from a replacement of light fittings and power points at home, and to electrical wiring of control and automation system, maintenance of machineries in a factory and commercial fit outs. A+ Electrical is also an authorized installer of HVAC systems including residential and commercial heat pumps and ventilation systems.

B.3 TECHNOLOGY

Our technology division is built around LNS+, a tech startup venture builder with over a decade of traction in blockchain systems, website and mobile app development, server management, digital marketing, and more. Through LNS+, all our existing businesses and future businesses immediately benefit from having a full suite of digital transformation partners.

This means streamlining existing operations by setting up more unified tech platforms, supporting our brands' digital marketing efforts, and so on. But this also means building entirely new systems to really disrupt the industries we operate in. Coming from the startup world, the mandate of LNS+ is to bring that disruptive mindset and marry it with the broad resources of SFIO.

More than a support division, the role of LNS+ is to pave the pathways towards SFIO's future.

- In F&B, that means franchise management dashboards to allow franchisees to monitor and manage operations, track inventory, & purchase supplies easily.
- Learning management systems to allow owners, managers, and employees to learn the ropes of running an Epiphany Cafe—wherever, whenever, on any device, at their own pace.
- In Real Estate, LNS+ will oversee the deployment of community health dashboards, working alongside our data science & health wearable partners.
- And as our portfolio of real estate developments continues to grow—we will be developing AI-assisted tools to manage that inventory and augment our sales operations.

Each of these platforms will first and foremost be integral to our businesses. But we have longer term plans for these platforms as well—turning them into subscription-based software services for other businesses. Thereby turning our technology services into highly-lucrative revenue generators as well. As we plan to scale SFIO exponentially, we see our technology products as precisely the vehicle to get us there.

In 2022, SFIO has started to work with LNS+ to restructure its business in order to establish and transition into a IT/Tech Business Process Outsourcing (BPO) service provider. This initiative is still underway and expected to be fully operational towards beginning of Q1 2024.

B.4 OTHER SUBSIDIARIES

Accord Investment Group (AIG)

AIG is an Asset Management company based in Melbourne Australia which is 100% owned by SFIO. It owns majority shares and assets in several companies based in Australia. AIG is also involved in the real estate development projects in Australia. In 2022, AIG partnered with selected builders in Melbourne Australia to commence the two-subdivision projects expected to be completed in 2024/25.

MLV Group

MLV Group is an accounting firm based in Australia with more than 5,000 clients, that provides a 'one stop shop' for all tax, accounting, financial and social needs. It has seen a growth rate of 30% annually due to its reliable, professional, and trustworthy services. SFIO strategically acquired (70%) the MLV Group to manage and monitor the financial performance of its subsidiaries. MLV Group will also provide accounting and financial services to the SFIO conglomerate while pursuing its accounting firm expansion in Australia.

In late 2022, MLV Accounting has commenced its relocation to a new building (office) with larger space to accommodate its growth. The same office will be utilized by Starfleet as its headquarters in Australia.

The Global Academy NZ

The Global Academy NZ (Training Hub for Entrepreneurship) is a strategic learning provider of masterclasses and workshops – available both online and offline. It aims to educate, equip, and empower its business partners, shareholders and potential investors to have entrepreneurial and business leadership mindsets, mastery, management and mentorship programs. The core of 'The Global Academy NZ' is to customize strategic learning programs to develop the most important resource of an organization – the people.

The Global Academy will offer certification programs and modular courses. Currently, there are masterclasses in entrepreneurship, entrepreneurial management, and digital entrepreneurship, suitable for companies and individuals who want to thrive in this new digital economy and become leaders in the industry, workplace or specific organizations.

The program is currently available in the Philippines with plans to expand in New Zealand and Australia in 2023.

B.5 OTHER AFFILIATED COMPANIES

- Metromart Franchise Group (New Zealand)
- Classic Bake House Factory (New Zealand)
- Classic Bake House Franchise Group (New Zealand)
- NeuroSky (United States)
- LongBeach (Thailand)
- Luyten 3D (Australia)
- AbaCore Capital Holdings PSE:ABA (Philippines)
- PPM Toys (United States)

- Ecoelements – Herbs of the Earth (Philippines)
- European Wellness Group (Malaysia, Germany)

C. Describe the issuers' principal products or services.

C.1 FOOD AND BEVERAGE [F&B]

C.1.1 Food Manufacturing and Distribution

Products – “Pillow-soft” donuts, commercial donuts, cakes, breads, other baked products, and NZ Manuka honey
 Markets – Exclusive supply to the Epiphany Café franchise group and wholesale supply of products to multi-store retail brands and mainstream supermarkets

C.1.2 Franchising and Licensing

Products – Franchise and license systems
 Markets – Retail, food and beverages

C.1.3 Coffee

Products – Roasted coffee beans and 5-in-1 instant coffee
 Markets – Exclusive supply to the Epiphany Café franchise group and wholesale supply of coffee products to other retail stores. Export of 5-in-1 instant coffee

C.2 REAL ESTATE

Products – Tech-enabled, wellness-oriented, and sustainable micro-townships
 Markets – Residential and commercial real estate development

C.3 TECHNOLOGY

Products – IT services, Software and Mobile App development, Cybersecurity services, Vulnerability Assessment & Security, Server Setup and Maintenance, Digital Marketing, Graphic Design and Branding, Website Development, Software Testing & Quality Assurance, and Mobile, Commerce, Systems Platform Development
 Markets – IT, Technology and Software, Health Monitoring Platform

C.4 OTHER SUBSIDIARIES

MLV Group:

Services – Accounting and consulting Markets – Finance

The Global Academy:

Products – Online MBA Masterclass courses, Business Coaching, Business Consulting
 Markets – Education and Consultation

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.

Tangible Assets:

The tangible assets of the Company include equipment, furniture, computer and electronic hardware, site fit outs, delivery vehicles, company vehicles, company-owned facilities and properties (i.e. land and buildings). All tangible assets are in good working condition.

Intangible Assets:

The intangible assets of the Company include trademarks, intellectual property, technology platforms, franchise and License system, and goodwill.

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.

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
Jeths De Jesus Lacson	Officer, director	Hamilton, New Zealand	1	Preferred Special 2019 Series A 2019	100%	

			750,000	*** Preferred Series A Voting	100%	
			100,000,000 8,500,000	Common Preferred B	7.90% 26.43%	
Mark Epifanio	Officer	Playford, Australia	5,000,000 4,500,000	Common Preferred B	0.40% 14.0%	
Richard Agluba	Officer	Hamilton, New Zealand	5,000,000 4,500,000	Common Preferred B	0.40% 14.0%	
Steven Insalaco	Officer	New York, United States	6,046,497	Common	0.48%	
Michael Luis Venezuela	Officer	Melbourne, Australia	5,884,800	Common	0.46%	
Richard De Lima	Officer	New York, United States	1,000,000	Common	0.08%	
Richard Prodigalidad	Officer	Cavite, Philippines	160,000	Preferred B	0.49%	
Roger Oriel	Advisory Board	Los Angeles, United States	3,585,000	Common	0.28%	
Vince Caruso	Advisory Board	New York, United States	Nil	Nil	Nil	
Stanley Yang	Advisory Board	San Francisco, United States	Nil	Nil	Nil	
Hatadi Supaat	Shareholder	Cainta Rizal, Phillippines	6,507,000	Preferred B	20.23%	
Bounce Mobile Systems, Inc.	Shareholder	Cainta Rizal, Phillippines	208,395,612	Common	16.46%	Hatadi Supaat

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);

No

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;

Yes. Thomas Schroeffer, under the previous owner, was barred from participating in penny stock offerings, but was not involved with management at the time. He has since passed away.

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

No

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.

No

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: Vic Devlaeminck, Attorney
Address 1: 10013 NE Hazel Dell Avenue
Address 2: Vancouver, WA 98685
Phone:
Email: jevic321@aolcom

Accountant or Auditor

Name: Michael Venezuela
Firm: MLV Accounting
Address 1: Suite 18, Level 2, Waterman Business Centre
Address 2: UL40/341 Dandenong Rd., VIC 3148 Australia
Phone:
Email: ceo@mlvaccounting.com.au
Investor Relations – N/A

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

All other means of Investor Communication:

Twitter: <https://twitter.com/StarfleetInno>
Discord: N/A
LinkedIn: <https://www.linkedin.com/company/starfleetinnotech/>
Facebook: <https://www.facebook.com/starfleetinnotech>
[Other]

Other Service Providers N/A

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:

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.

Name: Michael Venezuela
Title: Accountant (CPA)
Relationship to Issuer: CFO

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:


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, Jeths De Jesus Lacson certify that:

1. I have reviewed this Amended Disclosure Statement for Starfleet Innotech, 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.

05/22/2023



Jeths De Jesus Lacson

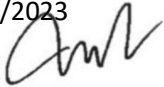
(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, Michael Luis Venezuela certify that:

1. I have reviewed this Amended Disclosure Statement for Starfleet Innotech, 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.

05/22/2023



Michael Luis Venezuela

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

STARFLEET INNOTECH, INC.
CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2023
(Expressed in US dollars)
(Unaudited)

Appendix A: Consolidated Balance Sheets

Appendix B: Consolidated Statements of Operations

Appendix C: Consolidated Statements of Cash Flows

Appendix D: Consolidated Statement of Changes in Stockholders' Deficit

Appendix E: Notes to Consolidated Financial Statements

STARFLEET INNOTECH, INC.
APPENDIX A: CONSOLIDATED BALANCE SHEETS
(Expressed in US dollars)
(Unaudited)

	As of March 31, 2023	As of March 31, 2022
	<i>(unaudited)</i>	<i>(unaudited)</i>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 401,215	\$ 2,410,052
Accounts Receivable	\$ 984,008	\$ 1,405,878
Inventory	\$ 1,587,728	\$ 995,400
Total current assets	\$ 2,972,951	\$ 4,811,330
FIXED ASSETS		
Furniture and Equipment	\$ 778,014	\$ 610,550
Property and Fit Outs	\$ 10,902,303	\$ 8,726,943
Total fixed assets	\$ 11,680,317	\$ 9,337,493
NON-CURRENT ASSETS		
Intangibles	\$ 3,854,849	\$ 3,103,701
Goodwill, Trademark, IP	\$ 6,509,042	\$ 5,230,868
Investments	\$ 402,548	\$ 194,581
Other Non-current assets	\$ 526,001	\$ 468,912
Total non-current assets	\$ 11,292,439	\$ 8,998,062
TOTAL ASSETS	\$ 25,945,707	\$ 23,146,885
<u>LIABILITIES AND STOCKHOLDER'S EQUITY (DEFICIT)</u>		
LIABILITIES		
Accounts Payable	\$ 501,999	\$ 1,102,580
Other Current Liabilities	\$ 1,253,930	\$ 554,702
Notes Payable	\$ -	\$ -
Non-current Liabilities	\$ 3,728,206	\$ 5,486,026
Total Liabilities	\$ 5,484,134	\$ 7,143,308

STOCKHOLDER'S EQUITY (DEFICIT)

Common stock: 2,500,000,000 shares authorized, par value \$0.001, 1,266,345,549 shares issued and outstanding as of 03/31/2023	\$	1,266,346	\$	1,415,378
Preferred Series A: 100,000,000 shares authorized, par value \$0.001, 750,000 shares issued and outstanding as of 03/31/2023	\$	750	\$	750
Preferred Series B: 310,000,000 shares authorized, par value \$0.001, 32,157,788 shares issued and outstanding as of 03/31/2023	\$	32,158	\$	-
Additional paid-in capital	\$	655,349	\$	2,980,694
Accumulated Deficit	\$	-	\$	-
Current Year Earnings	\$	1,692,567	\$	1,830,865
Retained Earnings	\$	16,814,403	\$	9,775,890
Total Equity	\$	20,461,573	\$	16,003,577
 Total Liabilities and Equity	 \$	 25,945,707	 \$	 23,146,885

See accountant's report and notes to financial statements.

STARFLEET INNOTECH, INC.
APPENDIX B: CONSOLIDATED STATEMENTS OF OPERATIONS
(Expressed in US dollars)
(Unaudited)

	Three Months ended Mar 31 2023 <i>(unaudited)</i>	Three Months ended Mar 31 2022 <i>(unaudited)</i>
REVENUE		
Sales	\$ 7,144,552	\$ 6,764,442
Total Revenue	\$ 7,144,552	\$ 6,764,442
COST OF SALES		
Cost of Sales	\$ 2,677,772	\$ 2,806,292
Total Cost of Sales	\$ 2,677,772	\$ 2,806,292
GROSS PROFIT	\$ 4,466,780	\$ 3,958,150
OPERATING EXPENSES		
Legal, Accounting and Consulting	\$ 13,486	\$ 25,548
Marketing and Advertising	\$ 117,570	\$ 139,016
Permits and Licenses	\$ 133,382	\$ 66,801
Rent	\$ 470,425	\$ 329,370
Wages and Salaries	\$ 1,723,193	\$ 1,339,154
Utilities	\$ 38,918	\$ 7,868
Other Operating Expenses	\$ 340,958	\$ 383,290
Total Operating Expenses	\$ 2,837,932	\$ 2,291,047
NET OPERATING INCOME	\$ 1,628,848	\$ 1,667,103
OTHER INCOME		
Other Income	\$ 63,719	\$ 163,762
Total Other Income	\$ 63,719	\$ 163,762
NET INCOME BEFORE TAX	\$ 1,692,567	\$ 1,830,865

See accountant's report and notes to financial statements.

STARFLEET INNOTECH, INC.
APPENDIX C: CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in US dollars)

	Three Months ended Mar 31 2023 <i>(unaudited)</i>	Three Months ended Mar 31 2022 <i>(unaudited)</i>
OPERATING ACTIVITIES		
Net Income (Loss)	\$ 1,692,567	\$ 1,830,865
Adjustments to reconcile net income (Loss) to net cash provided by operations		
Accounts receivable	\$ 984,008	\$ 1,405,878
Inventory	\$ 1,587,728	\$ 995,400
Accounts payable	\$ 501,999	\$ 1,102,580
Other Current Liabilities	\$ 1,253,930	\$ 554,702
Total Adjustments	\$ 4,327,664	\$ 4,058,560
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 6,020,231	\$ 5,889,425
INVESTING ACTIVITIES		
Asset acquisition / divestment	\$ (12,039,004)	\$ (18,335,555)
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ (12,039,004)	\$ (18,335,555)
FINANCING ACTIVITIES		
Non-current liabilities	\$ 3,728,206	\$ 8,998,062
Paid in surplus	\$ 3,039,519	\$ 8,212,847
Stock Issuance	\$ 4,709	\$ 5,794
NET CASH PROVIDED BY FINANCING ACTIVITIES	\$ 6,772,434	\$ 17,216,703
NET CASH INCREASE FOR PERIOD	\$ 753,662	\$ 4,770,573
CASH BEGINNING OF PERIOD	\$ 352,447	\$ 2,360,521
CASH AT END OF PERIOD	\$ 401,215	\$ 2,410,052

See accountant's report and notes to financial statements.

STARFLEET INNOTECH, INC.
APPENDIX D: CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS' DEFICIT
(Expressed in US dollars)

	Preferred Stock		Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount			
Balance as of December 31, 2018	1,000,000	\$ 1,000	633,403,973	\$ 633,404	\$ -634,404	\$ 0	\$ 0
Share Issuances	-1,000,000	-1,000	0	0	1,000		0
Net gain/loss for the quarter ended 12/31/19	—	—	—	—	—	-25,000	-25,000
Balance as of December 31, 2019	0	\$ 0	633,403,973	\$ 633,404	\$ -633,404	\$ -25,000	\$ -25,000
Share issuances	0	0	0	0		0	0
Net gain/loss for the period ended 12/31/20						0	0
Balance as of December 31, 2020	750,000	750	633,403,973	633,404	-628,154	-25,000	-19,000
Net gain/loss for the quarter ended 03/31/21	—	—	—	—	—	0	0
Net gain/loss for the quarter ended 06/30/21	—	—	—	—	—	0	0
Net gain/loss for the quarter ended 09/30/21	—	—	-	-	\$2,598,809	\$7,533,919	\$10,132,728
Balance as of September 30, 2021	750,000	\$ 750	1,404,821,358	\$ 1,404,821	\$ 1,193,237	\$ 7,533,919	\$ 10,132,728
Net gain/loss for the period ended 12/31/21	—	—	-	-	\$4,070,625	\$9,750,890	\$13,821,515
Balance as of December 31, 2021	750,000	\$ 750	1,409,583,737	\$ 1,409,584	\$ 2,660,291	\$ 9,750,890	\$ 13,821,515
Net gain/loss for the period ended 3/31/22	—	—	-	-	\$4,396,822	\$11,606,755	\$16,003,577
Balance as of March 31, 2022	750,000	\$ 750	1,415,378,174	\$ 1,415,378	\$ 2,980,694	\$ 11,606,755	\$ 16,003,577
Net gain/loss for the period ended 6/30/22	—	—	-	-	\$4,187,298	\$13,481,616	\$17,668,914
Balance as of June 30, 2022	750,000	\$ 750	1,424,399,704	\$ 1,424,400	\$ 2,762,148	\$ 13,481,616	\$ 17,668,914
Net gain/loss for the period ended 9/30/22	26,977,000	\$ 26,977	-	-	\$2,651,522	\$15,403,258	\$18,054,779
Balance as of September 30, 2022	27,727,000	\$ 27,727	1,253,952,740	\$ 1,253,953	\$ 1,369,842	\$ 15,403,258	\$ 18,054,779
Net gain/loss for the period ended 12/31/22	27,029,009	\$ 27,029	-	-	\$1,439,386	\$16,814,403	\$18,253,788
Balance as of December 31, 2022	27,779,009	\$ 27,779	1,258,661,853	\$ 1,258,662	\$ 152,945	\$ 16,814,403	\$ 18,253,788
Net gain/loss for the period ended 03/31/23	32,157,788	\$ 32,158	-	-	\$1,954,603	\$25,945,707	\$27,900,310
Balance as of March 31, 2023	32,907,788	\$ 32,908	1,266,345,549	\$ 1,266,346	\$ 655,349	\$ 25,945,707	\$ 27,900,310

STARFLEET INNOTECH, INC.
APPENDIX E: NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2023
(Expressed in US dollars)

NOTE 1 – GENERAL ORGANIZATION AND BUSINESS AND GOING CONCERN

Effective on the 24th of January 2022, the Company's name was changed from Smokefree Innotec, Inc. to Starfleet Innotech, Inc.

Smokefree Innotec, Inc. was incorporated on May 8, 1994 in the State of Nevada.

In accordance with Section 78.347 of the Nevada Revised Statutes, Universal Management Association, LLC, a Nevada limited liability company, was appointed Custodian of Smokefree Innotec, Inc., pursuant to an Order of District Court of Clark County, Nevada, case no. A-19-795456-C on July 22, 2019.

On September 13, 2019, Richard Thomas acquired control of Smokefree Innotec, Inc., from Corionne Washington, a custodian with Universal Management Association, LLC for \$25,000 cash. Mr. Washington, representing Universal Management Association, LLC, acquired the Company, as custodian, from the Nevada District Court for Clark County through a court-approved custodial civil action. The Super A preferred share controls the Company because it is convertible into 750,000,000 common shares at any time and possesses super voting rights of 60% of all Company voting shares. The Super A preferred shares were created by the custodian.

On October 12, 2020, Richard Thomas then sold the Super A Preferred share to Hatadi Shapiro Supaat for \$15,000 and a 2% non-dilutable interest in the Company. The 2% interest of the Company refers to a future interest of 2% of the common shares of Smokefree Innotec, Inc., after the company undergoes a planned restructure.

Effective on the 20th of August 2021, the Company purchased all of the assets of Agrokings, Inc. The Company now has more than nominal operations and more than nominal assets through its ownership of six (6) Australian and New Zealand-based subsidiaries: Accord Investment Group, Epiphany Café Franchise Group, Ardent Bakers, Gorgeous Coffee Co., A+ Electrical and AG Architects, all of which have strong presence in Australia and New Zealand.

As of August 30, 2021, the Super A Preferred Share was transferred to Jeths D. Lacson, as the current Chairman of SFIO.

Following the acquisition of Agrokings, Inc., the Company has commenced its restructuring plans including the strategic alignment of its five business divisions (Food Manufacturing, Franchising, Coffee, Property Development, Technology and Software Development) to support its growth and sustainability model.

Effective on the 7th of September 2021, Mr. Hatadi Shapiro Supaat has resigned from his position as the Chief Investment Officer (CIO) of the Company. On the same date, SERVEBANK Financial Inc. has resigned from its roles and duties as Consultants to the Company.

Effective on the 8th of September 2021, the Company acquired the two Australian-based companies: Big Lou's Donuts and MLV Accounting through the Accord Investment Group Pty Ltd which is registered in Australia and 100% owned by the Company.

Effective on the 7th of October 2021, the Company acquired The Global Academy Masterclass program from Jonathan Petalver. The newly acquired company was registered in New Zealand Companies Office as The Global Academy NZ (TGA-NZ) on the 1st February 2022. TGA-NZ will have its MBA masterclass courses and other technical courses accredited or recognized in New Zealand and in the United States.

Effective on the 7th of October 2021, the Company has appointed Jonathan Petalver and Roger Oriel as Advisory Board Members of the Company.

Effective on the 7th of October 2021, the Company has appointed Michael Luis Venezuela, CPA as the new Chief Financial Officer of the Company.

On the 28th of October 2021, the Company signed a Memorandum of Understanding with Omnicor Industrial Estate & Realty Center, Inc. ("Omnicor") to develop a two-hectare parcel of land in the Philippines. Omnicor a corporation is 100% owned by Philippine Regional Investment Development Corporation (PRIDE). PRIDE is 100% owned by AbaCore Capital Holdings, Inc. (PSE trading symbol: ABA).

Effective on 29th October 2021, the Company acquired four Philippine-based Tech and IT companies namely: LEENTech Network Solutions, Inc., Livewire365, Inc., DHQ Digital Marketing, Inc., and Webworx Design Studio, Inc.

On November 12, 2021, Supplemental Information Report dated 30 September, requesting the removal of the "shell" flag of SFIO in OTC has been uploaded. The report reflected the financial figures of Agrokings, Inc. from the 01 January to 20 August 2021.

On the 22nd of November 2021, the "shell" designation on, then Smokefree Innotec, Inc. (SFIO), was removed.

On the 24th of November 2021, the Company has signed a Joint Venture agreement with RIZHLE Construction and Development Corporation, based in the Philippines. The business of the Joint Venture shall be to exclusively execute and manage the construction of all the real estate projects of the Company within the Montemaria Estate in the province of Batangas, Philippines, including but not limited to the five-tower hotel development of 'The Lombard by the Bay' (ongoing) and the eight-tower condotel development as part of the Omnicor project, both within the Montemaria Estate.

On the 24th of November 2021, the Company has signed an exclusive distribution agreement with NeuroSky, Inc., a biotech company based in the USA. NeuroSky appoints the Company as the exclusive distributor of NeuroSky products, including electronic headsets, electronic wearable wrist watches, electronic wrist bands, and other electronic wearable products within New Zealand and the United Arab Emirates.

On the 15th of November 2021, the Company has signed the international distributorship agreement with Annapolis Co., Ltd, owner the LongBeach brands based in Thailand. The Company is authorized as an exclusive distributor of LongBeach products in New Zealand and in Australia.

Effective on the 30th of November 2021, the Company has appointed Stanley Yang as an Advisory Board Member of the Company.

Effective on the 10th of December 2021, the Company has appointed Jose Gerardo Noble as an Advisory Board Member of the Company.

On the 11th of December 2021, the Company has engaged Havitas Developments Corporation, based in the Philippines, to carry out the detailed Market Research and Feasibility Study including financial modelling for the Company's eight-tower (2-hectare) property development in Montemaria Batangas Philippines.

On the 13th of December 2021, the Company has signed a Memorandum of Understanding with FJ Prime Management, Inc., based in the Philippines, to enter into a Joint Venture in expanding the Epiphany franchise business in the Philippines, including the distribution of the Company's products in the Philippines.

On the 20th of December 2021, the Company has submitted Form 1A to the Securities and Exchange Commission (USA) and later amended on the 22nd and 27th of December. This is in line with the company's initiative to raise funds through the Reg-A offering. The aggregate offering price attributable to securities being offered is \$20,000,000 USD at the price of \$0.40 USD per share.

On the 21st of December 2021, the Company has opened its office in Dubai CommerCity in the United Arab of Emirates, following its successful company registration in Dubai, as Starfleet Innotech FZCO.

On the 22nd of December 2021, the Company has signed a Joint Venture agreement with the landowners of a eight-hectare property (including beach front) located in Buenavista, Puerto Princesa City, Palawan, Philippines. The Joint Venture Corporation to be formed by the two parties will develop a micro-township that will include a beach resort, condotel units, villas, wellness facilities, retirement villas, and hotel.

Effective on the 27th of December 2021, the Company has appointed Vince Caruso as an Advisory Board Member of the Company.

On the 28th of December 2021, the Company received a letter from the Securities and Exchange Commission (USA) advising that the Company's Offering Statement on Form 1-A has been considered with no intention of review from the Commission.

Effective on the 17th of January 2022, the Company has appointed Sunil Salunkhe as an Advisory Board Member of the Company.

On the 20th of January 2022, the Company has signed a Memorandum of Understanding with The Cravings Group, owner of a CCA wholesale bakery and the Center for Culinary Arts program based in the Philippines. The purpose of the MOU was to identify the opportunities for strategic partnership or collaboration with the Company in areas listed below:

- Development of real estate owned by The Cravings Group
- Production and supply of bakery products to the Epiphany Franchise Group in the Philippines
- Expansion of The Cravings brand and operations through partnership with the Company
- Expansion and accreditation of CCA courses in New Zealand, Australia, UAE and the USA

Effective on the 24th of January 2022, the Company's name was changed from Smokefree Innotech, Inc. to Starfleet Innotech, Inc.

On the 25th of January 2022, Epiphany Ventures Asia SDN BHD was incorporated in Malaysia. This is the joint venture corporation between the Company and its local partners in Kuala Lumpur Malaysia, for the expansion of Epiphany Café and product distribution business of the Company in Malaysia.

On the 2nd of February 2022, the Company has signed a Memorandum of Understanding with Michael James Maclean, based in Canada, to enter into a Joint Venture in expanding the Epiphany franchise business (non-exclusive) in Canada, including the distribution of the Company's products (i.e. Epiphany NZ Manuka Honey and Gorgeous Coffee products) in Canada.

On the 2nd of February 2022, Starfleet Innotech (SFIO) Philippines Holdings Corporation was incorporated through the Security and Exchange Commission (Philippines)

Effective on the 3rd of February 2022, the Company has appointed Richard De Lima as the new Chief Investment Officer of the Company.

On the 24th of February 2022, Gorgeous Coffee Co. Ltd, one of the subsidiaries of the Company based in New Zealand, has signed the exclusive supply agreement with Triple Trading, Inc., a trading company based in the USA. Gorgeous Coffee Co. Ltd, provides Triple Trading, Inc. the exclusive rights to distribute its products in Amazon (USA).

On the 28th of February 2022, the Company has acquired 40% shareholding in Project Fort, a Philippine-based tech startup that uses data gathering tools to synthesize and analyze community health information, based on global best practices in public health. In doing so, the company unlocks insights that are impossible to glean on an individual level, so they can be turned into strategies for sustainable, meaningful changes on a community level.

On the 11th of March 2022, the Company has signed a Memorandum of Agreement with LUYTEN 3D Pty Ltd, a company registered in Melbourne Australia that supplies 3D printing equipment and relevant materials for medium to large-scale construction, construction development using 3D printing, and development of the cutting-edge 3D printing technology. Both Parties have agreed to enter into the Affiliation Agreement to supply and distribute 3D printing equipment and materials in the entire Philippines.

On the 15th of March 2022, the Company has signed a Settlement Agreement with Main G Consulting, LLC to settle the \$25,000 convertible note inherited from the previous owners of the Company. 25,000,000 shares have been issued to Main G Consulting, LLC. Equivalent number of shares were cancelled from the shares between Hatadi Shapiro Supaat and John Bongiorno. 17,000,000 shares were cancelled from John and 8,000,000 shares were cancelled from Hatadi. The Settlement Agreement includes a Share Leak Out provision that limits the sell of shares only up to 125,000 shares on a given trading day.

Effective 16th of March 2022, the Company has reduced its Authorized Shares from 5,000,000,000 to 2,500,000,000.

On the 24th of May 2022, the company submitted the application to NVSOS for a new class of Preferred Shares (Series B) with 310,000,000 shares. This new class of Preferred Shares (Series B) will be utilized by the Company for shares of the officers, acquisitions and strategic partners.

Market Research and Feasibility Study for Epiphany Café franchise business in Malaysia has been completed in May 2022 by CreditScan Malaysia as part of Starfleet's plan of launching the Epiphany Café brand in Malaysia.

On the 21st of June 2022, the new class of Preferred Shares (Series B) application has been approved. 310,000,000 preferred, Series B, par value \$0.001, convertible at a ratio of 10 common shares per each Series B preferred share with full voting rights at conversion ratio, was added as part of the total authorized shares (all classes).

On the 7th of July 2022, the company has signed a Letter of Intent (LOI) with Enjoy Health Philippines, a company involved in distribution of organic and superfood products in the Philippines, UAE, and the US. Starfleet has conducted its due diligence process to explore potential acquisition of Enjoy Health which will be part of the strategic positioning of Starfleet's F&B division on health and wellness product manufacturing and distribution, mainly focused on North America and Asia.

On the 16th of July 2022, the company signed a Letter of Intent (LOI) with Process Plastic De Mexico (PPM Toys), a Mexico corporation, manufacturer of several branded/licensed toys, operating since 1970, with more than ten product lines and have sold more than 75M toys. Starfleet has conducted its due diligence process to explore potential acquisition of PPM Toys. The potential acquisition is in line with the company's strategic positioning in digitalization of toys (i.e. Non-Fungible Tokens, NFTs) utilizing the company's Tech capabilities within its Tech Division, LEENTECH Network Solutions (LNS+).

On the 16th of July 2022, the company has appointed its new President, Steven Insalaco. Insalaco brings over 30 years of executive management, corporate finance, and family office experience to SFIO. His expertise is focused company operations and capital structure, utilizing mergers and acquisitions, as well as other business modalities, to improve efficiencies and drive growth, valuations, and returns for capital sources and investors.

On the 20th of July 2022, the company signed a Letter of Intent (LOI) with Ecoelements, Inc., a company that owns and distributes 'Herbs of the Earth' food supplements manufactured in the US, distributed in the Philippines, other parts of Asia and the US. Starfleet has conducted its due diligence process to explore potential acquisition of Ecoelements, Inc. which will be part of the strategic positioning of Starfleet's F&B division on health and wellness product manufacturing and distribution, mainly focused on North America and Asia.

On the 26th of July 2022, the company Soft Landings Business Accelerators, Inc, as on of the company's Financial Advisor. Soft Landings services span financial advisory, M&A, asset joint ventures, project term loans, general project management, sales and marketing management, and more. For over forty years, their key principals have supported startups and large-scale companies undergoing expansions, acquisitions, and pivots. Billion-peso accounts handled by these principals include the packaging and funding of Pepsi-Cola Products (Phils.), Inc.s acquisition, as well as the investment packaging of world-class amusement park Enchanted Kingdom. Among their other accomplishments is the successful raising of P1.5 billion (\$27 million) to finance the completion of the Imperial Palace Waterpark Resort & Spa (now JPark Island Resort), a 556-room five-star hotel/condotel venture in Mactan, Cebu.

On the 5th of August 2022, the company has successfully reduced its outstanding shares by converting the key officers and partners' common shares to the new class of preferred shares (Series B). The first batch amounting to 268,570,000 common shares were converted.

In August 2022, FJ Prime Philippines has completed its detailed market research and feasibility study (Phase-1 and 2) in the Philippines for Epiphany Café's potential market entry in the Philippines. Phase-3 has commenced which will outline the market entry strategy, operational requirements, regulation and legal requirements, and marketing campaign strategy.

On the 20th of August 2022, the company signed a Letter of Intent (LOI) with Gravitas Software & Service Solutions Inc., an IT/IS service provider based in the Philippines. Starfleet has conducted its due diligence process to explore potential acquisition of Gravitas. The potential acquisition is in line with the consolidation efforts within its Tech Division, LNS+, and its strategic positioning in enhancing its tech capabilities which may add value to its current tech capabilities under LEENTECH Network Solutions (LNS+) as it is being transitioned into an International Tech BPO service provider.

On the 24th of August 2022, the company signed a Letter of Intent (LOI) with CyberQ Group, a Cyber Security company based in the UK and with presence in the Philippines and the United States. Starfleet has conducted its due diligence process to explore potential investment into CyberQ group with a plan of acquisition in the future. The potential partnership is in line with the company's strategic positioning in enhancing its tech capabilities which may add value to its current tech capabilities under LEENTECH Network Solutions (LNS+) as it is being transitioned into an International Tech BPO service provider.

On the 1st of September 2022, Starfleet's 100% owned subsidiary, Epiphany Café has engaged Franchise Genesis, Inc., a North Carolina Corporation who is experienced in the formation, development, operation, marketing and sales of franchise system in the United States. Franchise Genesis will assist Epiphany in conducting strategic franchise launch analysis in the US, structure the franchise system of Epiphany in the US, develop franchise documentations, facilitate franchise registration and filing, develop franchise manuals suited for the US setting, and assist in marketing and recruitment of franchisees in the US.

On the 12th of September 2022, the company has engaged with Roda & Chalfant, LLC, franchise lawyers based in Cincinnati, OH, who will assist Epiphany in the preparation of an FTC and state compliant franchise disclosure document and other relevant franchise regulatory documents.

On the 23rd of September 2022, the company signed the Heads of Agreement and paid reservation fees to secure a six-acre property in Sunbury, Melbourne Australia. The company is currently completing its due diligence process for this project including structuring of non-dilutive debt financing for the project development. The proposed project is in line with the company's roadmap to develop real estate projects in "high-growth" and "high-yield" locations such as Melbourne Australia.

On the 26th of September 2022, the company signed the Heads of Agreement and paid reservation fees to secure a six-acre property in Wallan, Melbourne Australia. The company is currently completing its due diligence process for this project including structuring of non-dilutive debt financing for the project development. The proposed project is in line with the company's roadmap to develop real estate projects in "high-growth" and "high-yield" locations such as Melbourne Australia.

On the 8th of October, the company has engaged with Grierson Consulting Inc., based in Ontario Canada. Grierson will assist the Epiphany team in Canada in undertaking market research, feasibility studies, and launching of Epiphany Café in Canada tentatively in Q1/Q2 2023.

On the 9th of October, the company signed a partnership agreement with Terra Solutions Realty Corporation, based in the Philippines. Terra is a brokerage / realty firm that provides real estate listings through a global and advanced selling platform designed to have technological solutions that will enable real estate sellers, owners, and developers engage. In this agreement, Starfleet will have 100% ownership rights on the platform and substantial equity in Terra with the plan of owning the majority shares in Terra in the future. This partnership is part of Starfleet's consolidation of its real estate division. Terra has been appointed to spearhead the sales (including pre-sales) of Moraya projects in the Philippines, New Zealand and Australia.

On the 30th of January 2023, the Company signed a Memorandum of Agreement with European Wellness Biomedical Group (EW Group) to co-develop wellness-oriented micro-township projects under the MORAYA real estate brand and co-operate the Integrative Medicine facility within the MORAYA project in Palawan, Philippines.

On the 27th of February 2023, the Company has signed a Memorandum of Agreement (MOA) with Enjoy Health Philippines, a company involves in distribution of organic and superfood products in the Philippines, UAE, and the US. Under this latest agreement, Enjoy Health will be joining global investment holding company Starfleet Innotech as part of its Food and Beverage division, complementing the company's conglomerate-wide focus on the global wellness industry. Starfleet's investment, structured as a shares swap agreement, will see the conglomerate taking a significant minority stake in Enjoy Health, while also granting them control over the strategic direction, funds allocation, and management of Enjoy Health.

On the 28th of February 2023, the Company has signed an agreement with Mr. Hatadi Supaat and Bounce Mobile Systems, Inc [OTC:BNCM]. that outlines the 'full' shares 'buyback' plan of the Company from Mr. Supaat and BNCM, within a 12-month period. Part of the agreement is the restrictions on the shares involved as agreed by the Parties.

On the 7th of March 2023, the Company signed a Memorandum Of Understanding (MOU) with Process Plastic De Mexico (PPM Toys), a Mexico corporation, manufacturer of several branded/licensed toys, operating since 1970, with more than ten product lines and have sold more than 75M toys. Starfleet has conducted its due diligence process to explore potential acquisition of PPM Toys. The potential acquisition is in line with the company's strategic positioning in digitalization of toys (i.e. Non-Fungible Tokens, NFTs) utilizing the company's Tech capabilities within its Tech Division, LEENTECH Network Solutions (LNS+). The Company and PPM are presently developing the business plan which will be part of the subsequent binding agreement towards the acquisition of PPM by the Company.

Starfleet Innotech, Inc. [SFIO] is a global investment holding company focused on innovation through disruptive collaborations across the three key industries: Food and Beverage (F&B), Real Estate, and Technology. With a strong presence across New Zealand, Australia, and the Philippines - as well as a roadmap for further global expansion - SFIO makes strategic investments in high-growth businesses, building synergies across its diverse portfolio to provide maximum shareholder value. SFIO's key industries represent a clear roadmap of acquisition, consolidation, transformation, and expansion. As the company grows its portfolio of pillar investments, it pioneers new business models and operational efficiencies through technological innovation and cross-industry collaboration, before scaling them across its global footprint. Guided by tradition, driven by innovation, and enabled by collaboration. SFIO is on a hyper-growth path to build a thriving business ecosystem, with plans to uplist onto a major stock exchange in the near future.

These unaudited consolidated financial statements have been prepared by Starfleet Innotech, Inc. (the "Company") on a going concern basis, which implies the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability of the Company to obtain necessary debt or equity financing to continue operations, and the attainment of profitable operations. There is no guarantee that the Company will be successful in these efforts. These consolidated financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

These consolidated financial statements present the balance sheets, statements of operations, stockholders' deficit and cash flows of the Company. These financial statements are presented in United States dollars and have been prepared in accordance with accounting principles generally accepted in the United States. The Company's financial statements are prepared using the accrual method of accounting. The Company has elected a December 31 fiscal year end.

Use of Estimates and Assumptions

The preparation of these 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 revenue and expenses during the reporting period. Actual results could differ from those estimates. The results of operations and cash flows for the periods shown are not necessarily indicative of the results to be expected for the full year. The Company regularly evaluates estimates and assumptions related to valuation of license, stock-based compensation, and deferred income tax asset valuation allowances.

Cash and Cash Equivalents

The Company considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

Financial Instruments and Fair Value Measures

ASC 820, "*Fair Value Measurements and Disclosures*" requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's financial instruments consist principally of cash, accounts payable and accrued liabilities, convertible debenture, stock-settled debt obligation, and amounts due to related parties. Pursuant to ASC 820, the fair value of cash is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. The recorded values of all other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial statements.

Stock-based Compensation

The Company records stock-based compensation in accordance with ASC 718 "Compensation – Stock Compensation" and ASC 505, "Equity Based Payments to Non-Employees", using the fair value method. All transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable.

Loss per Share

The Company computes net loss per share in accordance with ASC 260, "Earnings per Share", which requires presentation of both basic and diluted earnings per share ("EPS") on the face of the statements of operations. Basic EPS is computed by dividing net loss available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive.

Revenue Recognition

The company applies paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The company recognizes revenue when it is realized or realizable and earned.

The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the sale price is fixed or determinable, (iii) collectability is reasonable assured and (iv) goods have been shipped and/or services rendered.

Comprehensive Loss

ASC 220, "Comprehensive Income", establishes standards for the reporting and display of comprehensive loss and its components in the consolidated financial statements. As of December 31, 2022, and at December 31, 2021, the Company had no items representing comprehensive income or loss.

Income Taxes

A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carry forwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

When required, the Company records a liability for unrecognized tax positions, defined as the aggregate tax effect of differences between positions taken on tax returns and the benefits recognized in the financial statements. Tax positions are measured at the largest amount of benefit that is greater than fifty percent likely of being realized upon ultimate settlement. No tax benefits are recognized for positions that do not meet this threshold. The Company has no uncertain

tax positions that require the Company to record a liability. The Company's tax years ended December 31, 2021, and December 31, 2022, remain subject to examination by Federal and state jurisdictions.

The Company recognizes penalties and interest associated with tax matters as part of the income tax provision and includes accrued interest and penalties with the related tax liability in the balance sheet. The Company had no accrued penalties and interest as of December 31, 2022.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and 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 3 – STOCKHOLDERS' DEFICIT

Authorized Shares

The Company is authorized to issue 2,500,000,000 shares of \$0.001 par value common stock.

Common Stock

All common stock shares have equal voting rights, are non-assessable and have one vote per share.

NOTE 4 – CONFLICTS OF INTEREST

The officer and director of the Company is involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such person may face a conflict in selecting between the Company and his other business interests. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 5 – SUBSEQUENT EVENTS

The Company's management has evaluated subsequent events up to April 30, 2023, the date the financial statements were finalized pursuant to the requirements of ASC 855 and has determined the following material subsequent events:

- Epiphany Café Canada team has completed its training in New Zealand in March 2023 and has commenced the launch process in Canada which included the purchase of equipment for Ardent Bakers (in Canada), selection of the central commissary (for Phase-1 expansion), product shipment from New Zealand, initial production trials, completion of the business plan, and investor's roadshows.
- TERRA Solution Realty Corporation launched its pilot project as the exclusive sales and marketing arm for the NUVO project which involves selling condominium units for Aspire Tower.
- MORAYA team commenced its selection of key partners and contractors for the development of Alay Shores in Palawan Philippines. Investors' roadshows and finance preparation for loan application process are underway.
- LNS+ has been appointed as the lead technical and IT provider for the upcoming EV public transport project of Starfleet Innotech Philippines.
- PPM Toys and Starfleet executives are finalizing the business plan, closing agreements and capital structure for the acquisition.