A1 Group, Inc.

Nevada Corporation

15169 North Scottsdale Road
Scottsdale, Arizona 85254

Telephone: (480) 432-1536

www.AwonBeverages.com

info@AwonBeverages.com

3085 – Plastics Bottles
5140 Wholesale Groceries & Related Products

Quarterly Report

For the period ending September 30, 2023(the "Reporting Period")

Section Two: Issuers' Continuing Disclosure Obligations

Issuers are considered to have adequate current information publicly available to the extent such information is updated to reflect new developments after the publication of the initial issuer disclosure information. In general, an issuer shall provide updates to the most recent balance sheet, income statement and statement of cash flows, as required under Item 12 above, as well as disclose changes in any other of the above disclosure items no later than 45 days after the end of any fiscal quarter ("Quarterly Updates") and 90 days after the end of any fiscal year ("Annual Updates").

Issuers shall provide updates ("Current Updates") within 10 business days in the event that any of the information contained in the disclosure statement (including information contained in any prior Update) has become materially inaccurate or incomplete, or upon the occurrence of certain events described under the Current Reporting Obligations section. The specific requirements for Quarterly, Annual and Current Updates are set forth below.

Insiders, affiliates, and control persons of issuers shall be aware that Rule 144 under the Securities Act requires that adequate current information be publicly available if they wish to sell any of their securities in the public secondary markets.

Quarterly Reporting Obligations

Item 1 Exact name of the issuer and the address of its principal executive offices.

In answering this item, the issuer shall provide the information required by Items 1 and 2 of the requirements for initial disclosure in Section One of these Guidelines.

Answer: A1 Group, Inc. (the "Company") was incorporated in the State of Nevada on November 27, 2006. The Company is currently in "Good Standing" with the Nevada Secretary of State. Additionally, there have been no predecessor entities or name changes in the last five (5) years.

Below is the current information on the Company's principal executive officers and related information.

Current Executive Address:	15169 North Scottsdale Road Scottsdale, Arizona 85254
Current Telephone:	(480) 432-1536
Current Web Address:	www.AwonBeverages.com
Current Email:	info@AwonBeverages.com
Current SIC Codes:	3085 – Plastics Bottles 5140 Wholesale Groceries & Related Products

Item 2 Shares outstanding.

In answering this item, the issuer shall provide the information required by Item 6 of Section One and provide updates to Item 7 of Section One of these Guidelines with respect to the fiscal quarter end.

Answer: Below is the information regarding the current capitalization of the Company and information related to its current transfer agent.

Transfer Agent

Name:	Empire Stock Transfer, Inc.
Phone:	702-818-5898
Email:	info@empirestock.com
Address:	1859 Whitney Mesa Drive, Henderson, Nevada 89014
Registration:	Registered under Securities and Exchange Act of 1934
Regulatory Authority:	Securities and Exchange Commission

Common Stock

Trading symbol:	AWON
Exact title and class of securities outstanding:	COMMON

CUSIP:	03740J107	
Par or stated value:	$0.001	
Total shares authorized:	375,000,000	as of date: September 30, 2023
Total shares outstanding	360,756,038	as of date: September 30, 2023
Number of shares in the Public Float2:	113,911,484	as of date: September 30, 2023
Total number of shareholders of record:	111	as of date: September 30, 2023

Note: During the period ended 2nd quarter June 30, 2023, the Company approved the cancellation to treasury stock of 51,470,460 shares of Common Stock. As such, as of the date of this filing there are currently 360,756,038 shares of Common Stock issued and outstanding. Additionally, on or about May 22, 2023, the Company amended its Articles of Incorporation to lower its authorized shares of Common Stock from 750,000,000 to 375,000,000 (Par Value $0.001).

Preferred Stock, Series "A"

Exact title and class of the security:	Preferred Series "A"	
CUSIP (if applicable):	Not Applicable	
Par or stated value:	$0.001	
Total shares authorized:	20,000,000	as of date: September 30, 2023
Total shares outstanding (if applicable):	6,000,000	as of date: September 30, 2023
Total number of shareholders of record	1	as of date: September 30, 2023

Designation of Security: The Preferred Stock Series "A" is convertible into 60% of the then issued outstanding Common Stock of the Company and votes together with the Company's Common Stock at twice the number of shares of Common Stock it would convert into upon proper exercise as the holder thereof. The Series "A" Convertible Preferred Stock does not have any rights of redemption and is not entitled to receive any dividends to be issued by the Company. On June 4, 2021, the Company filed an amended designation with the Nevada Secretary of State increasing the authorized Series "A" Convertible Preferred Stock to 20,000,000 shares of stock.

Preferred Stock, Series "B"

Trading symbol:	Not Applicable
Exact title and class of securities outstanding:	Preferred Series "B"
CUSIP:	Not Applicable
Par or stated value:	$0.001
Total shares authorized:	5,000,000 as of date: June 30, 2023
Total shares outstanding:	1,000,000 as of date: June 30, 2023
Total number of shareholders of record:	1 as of date: June 30, 2023

Designation of Security: The Preferred Stock Series "B" has no conversion rights into the Common Stock of the Company. The sole material right of this class of securities is the holders of the Preferred Series "B" Stock shall have voting rights (e.g., entitled to vote on any corporate matters or on matters effecting the rights of all shareholders) equivalent to sixty-seven (67%) of the then outstanding common stock of the Company inclusive of any conversion rights of other shareholders. The rights, preferences, and privileges attached to the Preferred Series "B" Stock shall be operative for a term of five (5) years calendar years or until April 30, 2026. On this date, the Preferred Series "B": Stock shall either expire and be returned to the treasury stock of the Company or the Company shall file a subsequent amendment of the voting rights to be filed with the State of Nevada. On May 10, 2021, the Company filed an initial designation with the Nevada Secretary of State authorizing the Preferred Series "B" stock.

Preferred Stock, Series “C”

Trading symbol:	Not Applicable
Exact title and class of securities outstanding:	Preferred Series “C”
CUSIP:	Not Applicable
Par or stated value:	$0.001
Total shares authorized:	20,000,000 as of date: June 30, 2023
Total shares outstanding:	4,430,000 as of date: June 30, 2023
Total number of shareholders of record:	5 as of date: June 30, 2023

Designation of Security: The Preferred Series “C” Stock carries neither common stock voting rights nor will the holders thereof be entitled to receive dividends of any kind from the Company. The holders of the Preferred Series “C” Stock shall be entitled to convert into the Common Stock of the Company at a conversion rate to one (1) share of the Preferred Series “C” Stock to five (5) shares of Common Stock. The conversion rate of the Preferred Series “C” Stock is not affected by a forward or reverse split of the Common Stock of the Company. The Company may not alter the rights and privileges of this class of securities (e.g., by amendment to the Company’s articles of incorporation or by the filing of an amended designation for this security) without a majority vote of the holders the then current outstanding Preferred Series “C” Stock. On May 10, 2021, the Company filed an initial designation with the Nevada Secretary of State authorizing the Preferred Series “C” stock.

Item 3 Interim financial statements.

The issuer shall include financial statements for the most recent fiscal quarter, which quarterly financial statements shall meet the requirements of Item 12 of Section One of these Guidelines, provided, however, that (i) the issuer is not required to provide a statement of changes in stockholders’ equity, and (ii) “*Instruction to Item 12”* contained in Section One of these Guidelines should not be followed; instead, issuers should follow the Instruction set forth below rather than the Instruction contained in Item 12.

Answer: The Company has provided its financial statement for 3rd Quarter ended, September 30, 2023, at the end of this quarterly update. These financial statements will include the Balance Sheet, income statement for the three months ended; income statement for the nine months ended; statement of Stockholders’ equity and notes thereto.

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Instruction to Item 3: The interim financial statements required by this Item 3 may either be included in the text of the Quarterly Update under the heading of Item 3 or attached at the end of the Quarterly Update. If attached at the end of the Quarterly Update, the disclosure under this Item 3 must (i) state that the interim financial statements are attached at the end of this Quarterly Update, (ii) contain a list describing the financial statements that are attached and (iii) contain a clear cross-reference to the specific location where the information requested by this Item 3 can be found.

Item 4 Management's discussion and analysis or plan of operation.

The issuer shall provide the information required by Item 16 of Section One of these Guidelines.

Answer: Below is an overview of the Company's current business operations and the table of all equity issuances for the past two fiscal years. The Company has not conducted any equity offers of any of its securities during this same time frame.

Business Operations

As of the date of this Quarterly update, the Company has not entered into revenue producing operations in the last two fiscal years. The Company anticipates entering into revenue producing operations during the 2nd quarter of 2024

The Company acquired assets to become a producer of oxygen-enhanced water products intended to help improve one's health, wellness, and lifestyle. The company's products will be produced were produced using a proprietary O4 molecule that is BPA-free and contained higher oxygen content than regular water and is packed with post-consumer recycled plastic bottles, enabling consumers to increase stamina, improve focus and promote faster recovery. Additionally, the Company plans on becoming a regional co-packer of water products for large clients.

The Company plans on commercially producing water bottle products for sale to big box retail stores and related type customers. Additionally, based upon the equipment acquisition announced earlier this year, we also plan on manufacturing oxygen-enhanced water products intended to help improve one's health, wellness, and lifestyle to the same customers. These products will be produced using a proprietary O4 molecule that is BPA-free and contained higher oxygen content than regular water and will be packed with post-consumer recycled plastic bottles, enabling consumers to increase stamina, improve focus and promote faster recovery.

The Company leases a 400 square foot executive office space at Spaces, a professional office co-location business space located at 15169 North Scottsdale Road, Scottsdale, Arizona 85254. The monthly cost of this location is $1,800 USD per month.

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Securities Issuance History

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date December 31, 2021 Common: 412,226,498 Preferred – Series "A": 11,000,000 Preferred – Series "B" 1,000,000 Preferred – Series "C" 4,430,000			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g., new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
05/20/23	Cancellation	(51,470,460)	Common Stock	$0.001	N/A	TBG Holdings Corporation (FL)	Cancellation to Treasury	Restricted	Section 4(a)(2)
06/20/23	Cancellation	(5,000,000)	Preferred Stock, Series "A"	$0.001	N/A	TBG Holdings Corporation (FL)	Cancellation to Treasury	Restricted	Section 4(a)(2)
Shares Outstanding on Date of This Report: Ending Balance Date September 30, 2023 Common: 360,756,038 Preferred – Series "A": 6,000,000 Preferred – Series "B": 1,000,000 Preferred – Series "C": 4,430,000									

Item 5 Legal proceedings.

The issuer shall provide the information required by Item 8(a)(11) of Section One of these Guidelines, to the extent not already disclosed in a prior disclosure statement.

Answer: The Company is currently not involved in any legal proceedings as of the date of this Quarterly Update.

Item 6 Defaults upon senior securities.

If there has been any material default in the payment of principal, interest, a sinking or purchase fund installment, or any other material default not cured within 30 days, with respect to any indebtedness of the issuer exceeding 5% of the total assets of the issuer, (i) identify the indebtedness and (ii) state the nature of the default, the amount of the default and the total arrearage as of a recent date.

If any material arrearage in the payment of dividends has occurred or if there has been any other material delinquency not cured within 30 days, with respect to any class of preferred stock of the issuer, give the title of the class and state the nature of the arrearage or delinquency. In the case of a default in the payment of dividends, state the amount and the total arrearage as of a recent date.

The issuer need not respond to this item with respect to any class of securities all of which is held by, or for the account of, the issuer or its totally held subsidiaries. Issuers need not repeat information that has been previously disclosed in a prior disclosure statement, although the issuer shall provide updates regarding previously reported defaults.

Answer The Company is currently not in default on any senior securities as of the date of this Quarterly Update.

Item 7 Other information.

The issuer shall include here responses to any items that the issuer would be required include in a Current Update. See the Current Update section below regarding the information required to be in a Current Update.

Answer: There is no other information required to be filed with this Quarterly update.

Item 8 Exhibits.

The issuer shall either describe or attach any exhibits that are required under Items 18 and XIX of Section One, and which have not already been described or attached in any prior disclosure statement, except that the issuer must describe or attach any amendments to any previously described or attached exhibits.

Answer: There are no required exhibits required to be filed with this Quarterly update.

Item 9 Certifications.

The certifications shall follow the format below:

I, Lloyd Preston Jr., certify that:

1. I have reviewed this Quarterly Update for 3rd Quarter ended September 30, 2023, of A1 Group, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

November 23, 2023

/s/ Lloyd Preston Jr.
Chief Executive Officer
Chief Financial Officer

A1 GROUP, INC.
BALANCE SHEETS
AS OF SEPTEMBER 30, 2023 AND DECEMBER 31, 2022 (UNAUDITED)

				(Unit: US$)
		September 30, 2023		December 31, 2022
ASSETS				
CURRENT ASSETS				
Cash	$	926	$	190
Prepaid expenses		4,583		2,083
Inventory		4,000,000		
Total Current Assets		4,005,509		2,273
Total Assets	$	4,005,509	$	2,273
LIABILITIES AND STOCKHOLDERS' EQUITY				
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	$	16,150	$	19,150
Accrued officer compensation		101,000		86,000
Other Payable		4,000,000		-
Loan Payable		39,194		-
Related party loan -Ian Dixon		21,770		21,770
Total Current Liabilities		4,178,114		-
Total Liabilities		4,178,114		126,920
STOCKHOLSERS' DEFICIT				
Common Stock, $0.001 par value 375,000,000 authorized (as of June 30, 2023):				
360,756,460 and 412,226,498 issued and outstanding				
at September 30, 2023 and December 31, 2022, respectively		360,756		412,226
Series A preferred Stock, $0.001 par value 20,000,000 shares authorized 6,000,000 and				
11,000,000 issued and outstanding at JSeptember 30, 2022 and December 31, 2021, respectively		6,000		11,000
Series B preferred Stock, $0.001 par value 5,000,000 shares authorized 1,000,000				
1,000,000 issued and outstanding at September 30, 2023 and December 31, 2022, respectively		1,000		1,000
Series C preferred Stock, $0.001 par value 20,000,000 shares authorized. 4,430,000 and				
4,430,000 issued and outstanding at September 30, 2023 and December 31, 2022, respectively		4,430		4,430
Additional paid in Capital		(358,756)		(415,226)
Accumulated deficit		(186,035)		(138,077)
Total stockholders' equity		(172,605)		(124,647)
Total liabilities and stockholders' equity	$	4,005,509	$	2,273

See accompanying notes to the financial statement

A1 GROUP, INC.

STATEMENT OF OPERATION

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022 (UNAUDITED)

				(Unit: US$)
	September 30,			
	2023		2022	
Revenue	$	-	$	-
Operating expenses				
Officer compensation		-		15,000
Filing fee		6,160		-
Stock transfer fee		500		-
Professional fees		950		-
Others		75		
		7,685		15,000
Net income	$	(7,685)	$	(15,000)
Basic and diluted income per common shares	$	(0.00)	$	(0.00)
Weighted average number of outstanding common shares-basic and diluted		412,226,498		412,226,498

See accompanying notes to the financial statement

A1 GROUP, INC.

STATEMENT OF OPERATION

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022 (UNAUDITED)

				(Unit: US$)
	September 30,			
	2023		2022	
Revenue	$	-	$	-
Operating expenses				
Officer compensation		15,000		45,000
Filing fee		17,824		3,500
Stock transfer fee		8,655		-
Professional fees		6,000		5,000
Others		479		64
		47,958		53,564
Net income	$	(47,958)	$	(53,564)
Basic and diluted income per common shares	$	(0.00)	$	-
Weighted average number of outstanding common shares-basic and diluted		412,226,498		412,226,498

See accompanying notes to the financial statement

A1 GROUP, INC.
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022

(Unit: US$)

	Common stocks		**Series A Preferred stock**		**Series B Preferred stock**		**Series C Preferred stock**		**Additional paid in**	**Retained earnings**	**Total**
	Numbers	Amounts	Numbers	Amounts	Numbers	Amounts	Numbers	Amounts	Capital		
Ending balance-March 31, 2021	412,226,498	412,226	11,000,000	11,000	1,000,000	1,000	4,430,000	4,430	(415,226)	(98,083)	(76,653)
Net loss for three months										(17,301)	(17,301)
Ending balance-June 30, 2022	412,226,498	$ 412,226	11,000,000	$ 11,000	1,000,000	$ 1,000	4,430,000	$ 4,430	$ (415,226)	$ (107,384)	$ (93,954)
Net loss for three months										(15,000)	(15,000)
Ending balance-September 30, 2022	412,226,498	$ 412,226	11,000,000	$ 11,000	1,000,000	$ 1,000	4,430,000	$ 4,430	$ (415,226)	$ (122,384)	$ (108,954)
Net Loss for three months										(15,693)	(15,693)
Ending balance-December 31, 2022	412,226,498	$ 412,226	11,000,000	$ 11,000	1,000,000	$ 1,000	4,430,000	$ 4,430	(415,226)	(138,077)	(124,647)
Net loss for three months										(25,267)	(25,267)
Ending balance-March 31, 2023	412,226,498	$ 412,226	11,000,000	$ 11,000	1,000,000	$ 1,000	4,430,000	$ 4,430	$ (415,226)	$ (163,344)	$ (149,914)
Cancellation of Common Stock	(51,470,460)	(51,470)							51,470		
Net loss for three months										(15,006)	(15,006)
Ending balance-June 30, 2023	360,756,038	$ 363,756	11,000,000	$ 11,000	1,000,000	$ 1,000	4,430,000	$ 4,430	$ (363,756)	$ (178,350)	$ (164,920)
Cancellation of Series A Preferred Stock			(5,000,000)	(5,000)					5,000		
Net loss for three months										(7,685)	(7,685)
Ending balance-September 30, 2023	360,756,038	$ 363,756	6,000,000	$ 6,000	1,000,000	$ 1,000	4,430,000	$ 4,430	$ (358,756)	$ (186,035)	$ (172,605)

See accompanying notes to the financial statement

A1 GROUP, INC.
STATEMENT OF CASH FLOW
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022 (UNAUDITED)

				(Unit: US$)
	September 30,			
		2023		**2022**
Operating activities:				
Net income	$	(47,958)	$	(53,564)
Adjustment to reconcile net income to net cash used in operating activities:		-		-
Changes in operating assets and liabilities:				
Increased subscription receivable		-		-
Decreased (Increased) in prepaid expenses		(2,500)		3,500
Increased accounts payable and accrued expenses		(3,000)		500
Increased accrued officer compensation		15,000		45,000
Net cash used in operating activities		(38,458)		(4,564)
Investing activities:				
Purchase of fixed assets		-		-
Net cash used in investing activities		-		-
Financing activities:				
Increase in Loan Payable		39,194		-
Stock Issuance		-		-
Related party loan - Ian Dixon				4,500
Net cash provided by financing activities		39,194		4,500
Net increase (decrease) in cash		736		(64)
Cash at beginning of the period		190		362
Cash at end of the period	$	926	$	298

See accompanying notes to the financial statement

A1 GROUP, INC.
NOTES TO FINANCIAL STATEMENTS
September 30, 2023 (Unaudited)

NOTE 1-ORGANIZATION AND GOING CONCERN

A1 Group, Inc. (the "Company") was incorporated on November 27, 2006, under the laws of the State of Nevada and extra-provincially registered under the laws of the Province of Ontario on February 2, 2007. The Company changed its name several times and on June 23, 2014, the Company changed its name to A1 Group, Inc.

The Company is in the process of bringing in new management as per the court order (order date: January 2, 2020) of custodianship granted to Ian Dixon; at present Ian Dixon is complying with the court order on behalf of all the other shareholders to bring the company current on the OTC Markets platform and re-establish some value for the shareholders. Currently, the Company is preparing new financial statements with disclosures for OTC markets with the intention of removing the stop sign. At this point, the company is evaluating the next step of bringing in either an existing business into the company via a merger or starting from scratch under the new management with the intention of generating revenue for the company.

On January 2, 2020, the Company recorded 412,226,498 Common shares and 5,000,000 series A Preferred shares for the par values of $412,226 and $5,000, respectively and the same amounts as negative additional paid-in capital.

Going Concern

The Company's financial statements are prepared, using the accounting principles generally accepted in the United States of America applicable to a going concern that contemplates the realization of assets and liquidation of liabilities in the normal course of business.

Currently, the Company does not have significant cash or other material assets, nor does it have operations or a source of revenue sufficient to cover its operating costs and allow it to continue as a going concern.

The Company intends to raise additional capital (besides its intended public offering) through the sale of equity securities, an offering of debt securities, or borrowings from financial institutions and possibly from related and nonrelated parties who may, in fact, lend to the Company on reasonable terms. Management believes that its actions to secure additional funding will likely provide the Company the opportunity to continue as a going concern.

NOTE 2-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The accompanying unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"), and include all the notes required by the GAAP for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation of the financial statements have been included.

Cash and cash equivalents

For the purpose of the statements of cash flows, all highly liquid investments with an original maturity of three months or less are considered to be cash equivalents. The carrying value of these investments approximates fair value.

Property and Equipment Capitalization Policies

Property and equipment is stated at cost and depreciated over estimated useful life of the asset using the straight-line method. Maintenance and repairs are charged to operations as incurred. When assets are sold, or otherwise disposed of, cost and related accumulated depreciation are removed from the accounts and any gain or loss is included in operations.

Impairment of long-lived assets

The Company continually monitors events and changes in circumstances that could indicate that carrying amounts of long-lived assets may not be recoverable. When such events or changes in circumstances are present, the Company assesses the recoverability of long-lived assets by determining whether the carrying value of such assets will be recovered through undiscounted expected future cash flows. If the total of the future cash flows is less than the carrying amount of those assets, the Company recognizes an impairment loss based on the excess of the carrying amount over the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or the fair value less costs to sell.

Revenue recognition

The Company recognizes revenue in accordance with the Financial Accounting Standard Board (“FASB”) issued Accounting Standards Codification (“ASC”) ASC 605, Revenue Recognition. ASC 605 requires that four basic criteria are met: (1) persuasive evidence of an arrangement exists, (2) delivery of products and services has occurred, (3) the price is fixed or determinable and (4) collectability is reasonably assured. The Company will recognize revenue during the month in which products are shipped or fees are earned.

NOTE 2-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

Fair value of financial instruments

Fair value measurements are determined under a three-level hierarchy for fair value measurements that prioritizes the inputs to valuation techniques used to measure fair value, distinguishing between market participant assumptions developed based on market data obtained from sources independent of the reporting entity ("observable inputs") and the reporting entity's own assumptions about market participant assumptions developed based on the best information available in the circumstances ("unobservable inputs").

Fair value is the price that would be received to sell an asset or would be paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date. In determining fair value, the Company primarily uses prices and other relevant information generated by market transactions involving identical or comparable assets ("market approach"). The Company also considers the impact of a decrease in volume and level of activity for an asset or liability when compared with normal activity to identify transactions that are not orderly.

The highest priority is given to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Securities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The three hierarchy levels are defined as follows:

Level 1 - Quoted prices in active markets that is unadjusted and accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices for identical assets and liabilities in markets that are not active, quoted prices for similar assets and liabilities in active markets or financial instruments for which significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

Credit risk adjustments are applied to reflect the Company's own credit risk when valuing all liabilities measured at fair value. The methodology is consistent with that applied in developing counterparty credit risk adjustments but incorporates the Company's own credit risk as observed in the credit default swap market.

Financial instruments consist primarily of cash, prepaid expense, accounts payable and accrued expenses, and notes payable. The carrying amounts of such financial instruments approximate their respective estimated fair value due to the short-term maturities and approximate market interest rates of these instruments. The estimated fair value is not necessarily indicative of the amounts the Company would realize in a current market exchange or from future earnings or cash flows.

NOTE 2-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-continued

Stock-based compensation

The Company accounts for stock awards issued to non-employees in accordance with ASC 505-50, Equity-Based Payments to Non-Employees. The measurement date is the earlier of (1) the date at which a commitment for performance by the counterparty to earn the equity instruments is reached, or (2) the date at which the counterparty's performance is complete. Stock awards granted to non-employees are valued at their respective measurement dates based on the trading price of the Company's common stock and recognized as expenses during the period in which services are provided.

Earnings per share

Earnings (loss) per share are computed in accordance with *ASC 260, Earnings per Share*. Basic earnings (loss) per share are computed by dividing net income (loss), after deducting preferred stock dividends accumulated during the period, by the weighted-average number of shares of common stock outstanding during each period. Diluted earnings per share are computed by dividing net income by the weighted-average number of shares of common stock, common stock equivalents and other potentially dilutive securities if any, outstanding during the period.

Income taxes

The Company accounts for income taxes in accordance with *ASC 740-10*, *Income Taxes*. Deferred tax assets and liabilities are recognized to reflect the estimated future tax effects, calculated at the tax rate expected to be in effect at the time of realization. A valuation allowance related to a deferred tax asset is recorded when it is more likely than not that some portion of the deferred tax asset will not be realized. Deferred tax assets and liabilities are adjusted for the effects of the changes in tax laws and rates of the date of enactment.

ASC 740-10 prescribes a recognition threshold that a tax position is required to meet before being recognized in the financial statements and provides guidance on recognition, measurement, classification, interest, and penalties, accounting in interim periods, disclosure and transition issues. Interest and penalties are classified as a component of interest and other expenses.

Uncertain tax positions are measured and recorded by establishing a threshold for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. Only tax positions meeting the more-likely-than-not recognition threshold at the effective date may be recognized or continue to be recognized.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. Actual results could differ from those estimates.

Recent accounting standards pronouncements or updates

Accounting standards that have been issued or proposed by the FASB or other standards-setting bodies that do not require adoption until a future date are not expected to have a material impact on the financial statements upon adoption.

NOTE 3-SHARE CAPITAL

The Company is authorized to issue 375,000,000 shares of $0.001 par value common stock and 45,000,000 shares of its $0.001 par value preferred stock.

Common stock

During nine months ended September 30, 2023, the Company has not issued any new common stock. As of September 30, 2023, there were 360,756,466 shares of common stock issued and outstanding.

Preferred stock

- Series A Convertible Preferred Stock
  The company is authorized to issue 20,000,000 Series A Convertible Preferred Stock of $0.001 par value. The holders of Series A Convertible Preferred Stock are, at any time, able to convert to one common shares of Common Stock. The Shares of Series A Convertible Preferred Stock shall vote together with the Company's Common Stock, except as otherwise required by law. The number of votes for the Series A Convertible Preferred Stock shall be twice the number as the amount of shares of Common Stock that would be issued upon conversion of the Series A Convertible Preferred Stock pursuant to the conversion formula.
  On August 11, 2021, the Company issued 6,000,000 shares of Series A Convertible Preferred Stock for $6,000 to Ian Dixon.
  On June 20, 2023, the Company cancelled to treasury 5,000,000 shares of Series A Convertible Preferred Stock.
  As of September 30, 2023, there were 5,000,000 shares of Series A Convertible Preferred Stock issued and outstanding.
- Series B Preferred Stock
  On April 27, 2021, the directors of the company approved 5,000,000 Series B Preferred Stock of $0.001 par value. The holders of shares of Series B Preferred Stock have voting rights equivalent to sixty- seven percent (67%) of the then outstanding common shares inclusive of any conversion rights of other shareholders. Series B Preferred Stock shall be operative for e term of five calendar years or until April 30, 2026. At such time the Series B Preferred Stock shall either expire and be returned to the treasury of the Company, or the Company shall file a subsequent amendment of the voting rights to be filed with the State of Nevada.
  The Company issued 1,000,000 shares of Series B Preferred Stock for $1,000 to Ian Dixon on May 21, 2021. The Company received $1,000 on September 9, 2021.
  As of June 30, 2023, there were 1,000,000 shares of Series B Convertible Preferred Stock issued and outstanding.
- Series C Preferred Stock
  On April 27, 2021, the directors of the company approved 20,000,000 Series C Preferred Stock of $0.001 par value. The holders of shares of Series C Preferred Stock do not have any common stock voting rights. Each share of Series C Preferred Stock issued and outstanding may, at the option of the holder, be converted at any time into five (5) fully paid and non-assessable shares of Common Stock. The Series C Preferred Stock shall not be affected by a reverse or forward subdivision of the outstanding Common Stock of the Company.
  The Company issued 3,000,000 shares of Series C Preferred Stock for $3,000 to Ian Dixon on July 14, 2021. The Company received $3,000 in September 9, 2021. The Company issued 1,000,000 shares of Series C Preferred Stock for $3,000 on September 22, 2021 and received $3,000 in October 2021.

NOTE 3-SHARE CAPITAL – continued

The Company entered three employment agreements and issued 100,000 shares of Series C Preferred Stock for $100 during the third quarter, 2021. The Company will issue 20,000 shares of Series C Preferred Stock to each of three employees per month. The Company has not issued 180,000 shares of Series C Preferred Stock for $180 to three employees for the fourth quarter, 2021. Also, the Company has not issued 150,000 shares of Series C Preferred Stock to three employees for bonus of $150 during the 4th quarter, 2021. The Company cancelled these employment agreements on December 31, 2021

As of June 30, 2023, there were 4,430,000 shares of Series C Preferred Stock outstanding and 4,000,000 shares of Series C Preferred Stock issued but the certificates of 430,000 shares of Series C Preferred Stock were not issued.

NOTE 4-RELATED PARTY TRANSACTION

On May 26, 2021, the Company entered an Employment Agreement with Ian N. Dixon, the President and Chief Executive Officer. On July 21, 2021, the Company amended the Employment Agreement. The term of employment will continue for two years from July 1, 2021. Mr. Dixon will be paid a base salary of $5,000 per month. If the Company cannot pay salary, it will be deferred until the Company can pay. As of June 30, 2023, the Company has unpaid salary of $101,000 ($86,000 as of December 31, 2022). Mr. Dixon may choose to convert unpaid salary into Class C Preferred Stock of the Company at $0.01 per share.

As of June 30, 2023, Mr. Dixon paid corporate expenses of $21,770 ($21,770 as of December 31, 2022) on behalf of the Company.

NOTE 5-ASSET PURCHASE AGREEMENT

On or about March 28, 2023, the Company entered into an asset purchase agreement with Tony Antillon, a California resident, whereby it acquired all manufacturing equipment, other fixtures, finished goods inventory, and intangible assets of a pH balanced with electrolytes and boosted with oxygen water products manufacturer (the “Assets”). The purchase price for the Assets is $4,000,000 USD which shall be paid as 10% of all total revenues derived from the sales derived from the Assets at the end of each calendar quarter end. The Company recorded inventory of $4,000,000 and other payable of $4,000,000.

NOTE 6-LOAN PAYABLE

As of September 30, 2023. there were various non-related party loans from Joel Natario. At the current time the Company has not prepared a loan document for Mr. Natario. As such, the loans totaling $39,194 are a short-term loan with a 12-month term with no interest.

NOTE 7-SUBSEQUENT EVENTS

The Company evaluated all events through May 15, 2023 the date the financial statements were made available to be issued. The Company determined that it has no reportable events except the below.

As of September 30, 2023, the Company borrowed additional loan of $7,610 from a non-related party loans from Joel Natario. At the current time the Company has not prepared a loan document for Mr. Natario. As such, the loans totaling $39,194 are a short-term loan with a 12-month term with no interest.