

**ASTIKA HOLDINGS INC. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**(UNAUDITED)**

	<b>December 31, 2023</b>	<b>December 31, 2022</b>
<b><u>Assets</u></b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 696,539	\$ -
Accounts receivable	6,771,190	-
Accounts receivable from related parties	2,808,728	-
Advance to suppliers	4,295,612	-
Inventory, net	10,185,909	-
Other receivable, net	1,018,926	-
<b>Total Current Assets</b>	<b>25,776,904</b>	<b>-</b>
Property and equipment, net	6,783,914	-
Intangible assets, net	1,348,761	-
Goodwill	12,688,025	-
Long-term investment	1,566,374	-
Other non current assets	-	-
<b>Total Assets</b>	<b>\$ 48,163,978</b>	<b>\$ -</b>
<b><u>Liabilities and Stockholders' Deficit</u></b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 2,617,338	\$ 24,900
Accounts payable to related parties	1,984,732	-
Notes payable	-	-
Advances from customers	1,591,252	-
Accrued expenses	167,509	-
Short-term borrowing	6,007,596	-
Due to related parties	1,660,937	260,068
Tax payable	122,906	-
Other payable and current liabilities	1,766,343	5,191
<b>Total Current Liabilities</b>	<b>15,918,613</b>	<b>290,159</b>
<b>Total Liabilities</b>	<b>15,918,613</b>	<b>290,159</b>
<b>Equity (Deficit)</b>		
Preferred stock B	2,090	2,090
Preferred stock C	30,000,000	-
Common stock	79,890	29,890
Additional paid in capital	3,371,595	471,594
Accumulated deficit	(231,493)	(793,733)
Accumulated other comprehensive (loss) income	(976,717)	-
<b>Total Deficit</b>	<b>32,245,365</b>	<b>-290,159</b>
<b>Total Liabilities and Deficit</b>	<b>\$ 48,163,978</b>	<b>\$ -</b>

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

	<b>For the Year Ended December 31,</b>	
	<b>2023</b>	<b>2022</b>
Net revenue	\$ 17,440,186	\$ -
Cost of revenue	12,962,224	-
Gross profit	4,477,962	-
Selling and marketing expenses	1,249,471	-
General and administrative expenses	1,928,344	3,000
Total operating expenses	3,177,815	3,000
Income (Loss) from operations	1,300,147	-3,000
Other income (loss), net	86,975	-
Interest income (expense)	-266,928	-66
Income (Loss) before provision for income tax	1,120,194	-3,066
Provision for income tax	470,578	-
Net loss	649,616	-3,066
Other comprehensive income (loss):		
Foreign currency translation gain (loss)	-976,715	-
Comprehensive income	\$ -327,099	\$ -3,066
<b>BASIC AND DILUTED NET LOSS PER COMMON SHARE</b>	<b>\$ 0.01</b>	<b>\$ 0.00</b>
<b>BASIC AND DILUTED WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING</b>	<b>68,870,782</b>	<b>29,890,066</b>

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**ASTIKA AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

	Preferred Stock		Common Stock		Additional Paid In Capital	Accumulated Profit (Deficit)	Accumulated Other Comprehensive Gain (Loss)	Total Stockholders' Equity (Deficit)
	Shares	Amount	Shares	Amount				
<b>Balance at December 31, 2021</b>	<u>2,090,000</u>	<u>\$ 2,090</u>	<u>29,890,066</u>	<u>\$ 29,890</u>	<u>\$ 471,595</u>	<u>\$ -789,645</u>	<u>\$ -</u>	<u>\$ -286,070</u>
Net loss						(4,088)		-4,088
<b>Balance at December 31, 2022</b>	<u>2,090,000</u>	<u>\$ 2,090</u>	<u>29,890,066</u>	<u>\$ 29,890</u>	<u>\$ 471,595</u>	<u>\$ (793,733)</u>	<u>\$ -</u>	<u>\$ (290,158)</u>
Preferred stock issued for business acquisition	1,000,000	30,000,000						30,000,000
Common stock issued for business acquisition			50,000,000	50,000	2,900,000			2,950,000
Acquisition of CIWM						(87,376)		(87,376)
Foreign currency translation							(976,717)	(976,717)
Net income						649,616		649,616
<b>Balance at December 31, 2023</b>	<u>3,090,000</u>	<u>\$ 30,002,090</u>	<u>79,890,066</u>	<u>\$ 79,890</u>	<u>\$ 3,371,595</u>	<u>\$ (231,493)</u>	<u>\$ (976,717)</u>	<u>\$ 32,245,365</u>

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

**ASTIKA HOLDINGS INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**(UNAUDITED)**

	For the Year Ended December 31,	
	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net loss	\$ 649,616	\$ (3,066)
Depreciation and amortization	128,117	
Adjustments to reconcile net loss to net cash provided by operating activities:		
Accounts receivable	5,094,953	
Accounts receivable - related parties	425,718	
Inventory	489,895	
Advance to suppliers	1,574,617	
Other receivable and current assets	(372,079)	
Accounts payable	(2,501,931)	3,000
Accounts payable - related parties	425,668	
Notes payable	(1,135,364)	
Advance from customers	(2,555,176)	
Accrued expenses	(6,198)	
Tax payable	26,333	
Other payable	1,898,035	66
<b>Net cash used in operating activities</b>	<b>4,142,204</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Acquisition of intangible assets	-425	-
Cash acquired from business acquisition	751,589	-
<b>Net cash used in investing activities</b>	<b>751,164</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of bank short term loans	-2,838,409	-
Net of loan proceeds from related parties and repayment to related parties	(1,336,815)	-
<b>Net cash provided by financing activities</b>	<b>(4,175,224)</b>	<b>-</b>
<b>EFFECT OF EXCHANGE RATE CHANGE ON CASH AND CASH EQUIVALENTS</b>	<b>(21,605)</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>696,539</b>	<b>-</b>
<b>CASH &amp; CASH EQUIVALENTS, BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>
<b>CASH &amp; CASH EQUIVALENTS, ENDING BALANCE</b>	<b>\$ 696,539</b>	<b>\$ -</b>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW:</b>		
<b>Cash paid during the year for:</b>		
Income tax	\$ -	\$ -
Interest expense	\$ -	\$ -
<b>NONCASH FINANCING AND INVESTMENT ACTIVITIES:</b>		
Issuance of common stock for equity acquisition	\$ 2,950,000	\$ -
Issuance of preferred stock for equity acquisition	\$ 30,000,000	\$ -

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