

Neutra Corp.

Amendment to Quarterly Report NTRR Q1 Financial Report for 04/30/2024
originally published through the OTC Disclosure & News Service on
[12/05/2024](#)

Explanatory Note:
OTC Markets Submission request Item 3a

***This coversheet was automatically generated by OTC Markets Group based on the information provided by the Company. OTC Markets Group has not reviewed the contents of this amendment and disclaims all responsibility for the information contained herein.*

NEUTRA CORP.

2500 CityWest Blvd Ste 150-161
Houston, TX 77042

307-228-1488
N/A
info@neutrainc.com

Quarterly Report

For the period ending April 30, 2024 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

2,917,899,124 as of November 11, 2024 (Current Reporting Period Date or More Recent Date)

2,917,899,124 as of April 30, 2024 (Most Recent Completed Fiscal Year End)

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 Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

⁴ “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 and names used by predecessor entities, along with the dates of the name changes.

Neutra Corp

Current State and Date of Incorporation or Registration: Wyoming on August 16, 2019

Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

Neutra Corp. was incorporated in Florida on January 11, 2011. On October 5, 2015, we reincorporated from Florida to Nevada. On August 16, 2019 we reincorporated from Nevada to Wyoming.

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

None

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

None

Address of the issuer's principal executive office:

2500 CityWest Blvd, Ste 150-161
Houston, TX 77042

Address of the issuer's principal place of business:

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

Same

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:

No

2) Security Information

Transfer Agent

Name: Transhare Corporation

Phone: 303-662-1112

Email: info@transhare.com

Address: 17755 US Hwy 19 N, Clearwater, FL 33764

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:

NTRR

Exact title and class of securities outstanding:

Common Stock

CUSIP:

64129C303

Par or stated value:

\$0.001

Total shares authorized:	<u>Unlimited as of date: April 30, 2024</u>
Total shares outstanding:	<u>2,917,899,124 as of date: April 30, 2024</u>
Total number of shareholders of record:	<u>11 as of date: April 30, 2024</u>

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

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 that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Preferred stock</u>
Par or stated value:	<u>\$0.001</u>
Total shares authorized:	<u>20,000,000 as of date: April 30, 2024</u>
Total shares outstanding: Series A convertible preferred stock	<u>50,000 as of date: April 30, 2024</u>
Total number of shareholders of record:	<u>1 as of date: April 30, 2024</u>
Total shares outstanding: Series B convertible preferred stock	<u>10,000 as of date: April 30, 2024</u>
Total number of shareholders of record:	<u>1 as of date: April 30, 2024</u>
Total shares outstanding: Series C convertible preferred stock	<u>40,000 as of date: April 30, 2024</u>
Total number of shareholders of record:	<u>1 as of date: April 30, 2024</u>
Total shares outstanding: Series E convertible preferred stock	<u>1,000,000 as of date: April 30, 2024</u>
Total number of shareholders of record:	<u>1 as of date: April 30, 2024</u>
Total shares outstanding: Series F convertible preferred stock	<u>1,00,000 as of date: April 30, 2024</u>
Total number of shareholders of record:	<u>1 as of date: April 30, 2024</u>
Total shares outstanding: Series G convertible preferred stock	<u>0 as of date: April 30, 2024</u>
Total number of shareholders of record:	<u>0 as of date: April 30, 2024</u>

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

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:

For common equity, describe any dividend, voting and preemption rights.

We are authorized to issue unlimited shares of common stock, with a par value of \$0.001.. All shares of common stock have one vote per share on all matters including election of directors, without provision for cumulative voting. The common stock is not redeemable and has no conversion or preemptive rights. In the event of liquidation of the Company, the holders of common stock will share equally in any balance of the Company's assets available for distribution to them after satisfaction of creditors and preferred shareholders, if any. The holders of the Company's common are entitled to equal dividends and distributions per share with respect to the common stock when, as and if, declared by the Board of Directors from funds legally available.

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

Series A Preferred Stock. Our Series A Preferred Stock rank is subordinate to all shares of common stock and do not have voting rights. The Series A Preferred Stock has a stated value of \$5 per share. The Series A Preferred Stock is entitled to receive dividends of 10% of the net profit of VIVIS Corporation. The holders of the Series A Preferred Stock have the option to convert each share into 800 shares of common stock of the Company.

Series B Preferred Stock. Our Series B Preferred Stock rank is subordinate to all shares of common stock and do not have voting rights. The Series B Preferred Stock has a stated value of \$5 per share. The Series B Preferred Stock is entitled to receive dividends of 0.4% of the net profit of VIVIS Corporation. Holders of the Series B Preferred Stock have the option to convert each share into 800 shares of common stock.

Series C Preferred Stock. Our Series C Preferred Stock rank is subordinate to all shares of common stock and do not have voting rights. The Series C Preferred Stock has a stated value of \$5 per share. The Series C Preferred Stock is entitled to receive dividends of 10% of the net profit of VIVIS Corporation. After the Series C Preferred Stock has received cumulative dividends of \$500,000, the dividend rate will reduce to 1%. Holders of the Series C Preferred Stock have the option to convert each share into 38 shares of common stock.

Series E preferred stock The Series E Preferred Stock is subordinated to our common stock. It does not receive dividends and does not participate in equity distributions. The Series E Preferred stock has 2 votes for each outstanding share of common stock in the company.

Series F preferred stock The Series F Preferred Stock is subordinated to our common stock and superior to all shares of Preferred Stock. It does not receive dividends and does not participate in equity distributions. The Series F Preferred stock retains 2/3 of the voting rights in the company.

Series G convertible preferred stock. The Series G convertible preferred stock has a stated value of \$1.00 per share, carries no voting rights and earns dividends of 8% per annum on the stated value of the stock. The Series G convertible preferred stock is redeemable at the option of the Company during the first nine months it is outstanding at a premium of between 3% and 33% depending on the date of redemption. After the stock has been outstanding for nine months, it is convertible into common stock of the Company at a 29% discount to the market value of the common stock.

Describe any other material rights of common or preferred stockholders.

None

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.

Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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 <u>Opening Balance:</u> Date <u>April 30, 2022</u> Common: <u>2,207,695,949</u> Series A Preferred: <u>50,000</u> Series B Preferred: <u>10,000</u> Series C Preferred: <u>40,000</u> Series E Preferred: <u>1,000,000</u> Series F Preferred: <u>1,000,000</u> Series G Preferred: <u>0</u>	*Right-click the rows below and select “Insert” to add rows as needed.
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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.
June 8, 2022	Common stock issued for Series G preferred stock conversions of 20,000 shares of Series G preferred stock	57,777,778	Common stock	\$20,800	No	<u>POWERUP LENDING GROUP, LTD. – Curt Kramer</u>	Conversion of preferred shares to common stock	Unrestricted	<u>Section 3(a)(9)</u>
June 21, 2022	Common stock issued for Series G preferred stock conversions of 12,200 shares of Series G preferred stock	35,244,444	Common stock	\$12,688	No	<u>POWERUP LENDING GROUP, LTD. – Curt Kramer</u>	Conversion of preferred shares to common stock	Unrestricted	<u>Section 3(a)(9)</u>
July 18, 2022	60,200 shares of Series G convertible preferred	60,200	Series G convertible preferred stock	\$50,000	No	<u>POWERUP LENDING GROUP, LTD. – Curt Kramer</u>	Sale of Series G convertible preferred stock for	Unrestricted	<u>Section 3(a)(9)</u>

	stock issued for cash						\$50,000 cash		
January 19, 2023	Common stock issued for debt conversion	350,000,000	Common stock	\$740,075	No	<u>Lead Enterprises, Inc. (formerly Vista View Ventures, Inc.) – Robert Wilson</u>	Common stock issued for debt and interest conversion	Unrestricted	<u>Section 3(a)(9)</u>
January 20, 2023	Common stock issued for Series G preferred stock conversions of 25,000 shares of Series G preferred stock	92,857,143	Common stock	\$26,000	No	<u>POWERUP LENDING GROUP, LTD. – Curt Kramer</u>	Conversion of preferred shares to common stock	Unrestricted	<u>Section 3(a)(9)</u>
February 1, 2023	Common stock issued for Series G preferred stock conversions of 24,100 shares of Series G preferred stock	119,352,381	Common stock	\$25,064	No	<u>POWERUP LENDING GROUP, LTD. – Curt Kramer</u>	Conversion of preferred shares and accumulated dividends to common stock	Unrestricted	<u>Section 3(a)(9)</u>
February 10, 2023	Common stock issued for Series G preferred stock conversions of 11,100 shares	54,971,429	Common stock	\$11,543	No	<u>POWERUP LENDING GROUP, LTD. – Curt Kramer</u>	Conversion of preferred shares and accumulated dividends to	Unrestricted	<u>Section 3(a)(9)</u>

	of Series G preferred stock						common stock		
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date April 30, 2024 Common: <u>2,917,899,124</u> Series A Preferred: <u>50,000</u> Series B Preferred: <u>10,000</u> Series C Preferred: <u>40,000</u> Series E Preferred: <u>1,000,000</u> Series F Preferred: <u>1,000,000</u> Series G Preferred: <u>0</u>									

Example: A company with a fiscal year end of December 31st 2023, 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, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

N/A

Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
March 11, 2022	\$54,156	\$60,000	\$5,176	June 18, 2023	No conversion terms.	Liang On Call PLLC, Dr. Jeffery Liang	Loan
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

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

Neutra Corp. participates in the nutraceutical space by bringing products derived from all natural and organic origins. Along with participating in the actual nutraceutical products, we plan to research and bring new technology to the nutraceutical space. Nutraceutical natural medicine is an alternative system that focuses on natural remedies and the body's vital ability to heal and maintain itself. One of the nutraceutical sub-markets is the new thriving medical cannabis market, in which we intend to participate. We intend to entrust the manufacturing to a nutraceutical contractor to private label all of our products and to sell them under our unique brand.

As the global cannabis market grows exponentially, it is constantly in need of better technologies and products to be more efficient in how it grows, what it grows and how it consumes cannabis and its related products. From lighting to dosage devices, from pesticide replacements to plant enhancers, Neutra Corp. is constantly combing the industry for the latest and greatest to test, prove and bring to market.

List any subsidiaries, parent company, or affiliated companies.

The Company's wholly owned subsidiaries, Diamond Anvil Designs, LLC, Deity Corporation and Vivis Corporation.

Describe the issuers' principal products or services.

Business development consulting services, and natural and organic nutraceutical medicinal products.

5) Issuer's Facilities

The goal of this section is to provide investors 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. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The Company owns machinery and equipment.

The company does not own or lease any real property or facilities.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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. 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 investors 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 owners.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	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
<u>Sydney Jim</u>	<u>Principal Executive Officer and Sold Director</u>	<u>2500 CityWest Blvd Ste 150-161 Houston, TX 770425</u>	<u>20,000,000</u> <u>1,000,000</u>	<u>Common stock</u> <u>Series F Preferred Stock</u>	<u>2%</u> <u>100%</u>	<u>N/A</u> <u>N/A</u>

<u>Gilbert Fung</u>	<u>Board Member</u>	<u>2500 CityWest Blvd Ste 150- 161 Houston, TX 77042</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>Daniel Chen</u>	<u>Board Member</u>	<u>2500 CityWest Blvd Ste 150- 161 Houston, TX 77042</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>Amar Raval</u>	<u>Board Member</u>	<u>2500 CityWest Blvd Ste 150- 161 Houston, TX 77042</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>Cole Munger</u>	<u>Board Member</u>	<u>2500 CityWest Blvd Ste 150- 161 Houston, TX 77042</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

No

Been the subject of 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, financial- or investment-related, insurance or banking activities;

No

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

No

Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

No

5. Been the subject 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

Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

No

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 to 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.

No pending legal proceedings.

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.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Sam Whitley Esq. Whitley LLP Attorneys at Law
Address 1: 24285 Katy Freeway, Suite 300
Address 2: Katy, Texas 77494
Phone: (281) 206-0434
Email: _____

Accountant or Auditor

Name: _____
Firm: Fresh Notion Financial Services
Address 1: PO Box 79897
Address 2: Houston, Texas 77279
Phone: (800) 706-2041
Email: info@freshnotiongroup.com

Investor Relations

Name: N/A
Firm: N/A
Address 1: N/A
Address 2: N/A
Phone: N/A
Email: N/A

All other means of Investor Communication:

X (Twitter): N/A
Discord: N/A
LinkedIn: N/A
Facebook: N/A
[Other] N/A

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

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

9) Disclosure & Financial Information

This Disclosure Statement was prepared by (name of individual):

Name: Sydney Jim
Title: Chairman and CEO
Relationship to Issuer: Chairman and CEO

The following financial statements were prepared in accordance with:

- ☐ IFRS
☒ U.S. GAAP

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

Name: Fresh Notion Financial Services
Title: Consultant firm
Relationship to Issuer: Service provider

Describe the qualifications of the person or persons who prepared the financial statements:⁵
Experts in accounting and financial reporting for public and private companies.

Provide the following qualifying financial statements:

Audit letter, if audited;
Balance Sheet;
Statement of Income;
Statement of Cash Flows;
Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
Financial Notes

Financial Statement Requirements:

Financial statements must be published together with this disclosure statement as one document.
Financial statements must be "machine readable". Do not publish images/scans of financial statements.
Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

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, Sydney Jim, certify that:

I have reviewed this Disclosure Statement for Neutra Corp.

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

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.

⁵ 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.

December 20, 2024

/s/ Sydney Jim

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

Principal Financial Officer:

I, Sydney Jim, certify that:

I have reviewed this Disclosure Statement for Neutra Corp.

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

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.

December 20, 2024

/s/ Sydney Jim

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

NEUTRA CORP.
CONSOLIDATED BALANCE SHEETS
(UNAUDITED)

	<u>April 30, 2024</u>	<u>January 31, 2024</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 333	\$ 1,632
Accounts receivable	<u>98</u>	<u>98</u>
Total current assets	431	1,730
Property and equipment, net	—	1,121
TOTAL ASSETS	<u><u>\$ 431</u></u>	<u><u>\$ 2,851</u></u>
LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable and accrued expenses	\$ 483,578	\$ 474,823
Accounts payable to related party	427,920	423,610
Advances payable	3,450	3,450
Advances payable to related party	12,314	12,314
Notes payable, related party	—	54,156
Accrued interest payable	6,043	5,176
Total current liabilities	<u>987,461</u>	<u>973,529</u>
Notes payable, related party	—	—
TOTAL LIABILITIES	<u><u>987,461</u></u>	<u><u>973,529</u></u>
COMMITMENTS AND CONTINGENCIES		
MEZZANINE EQUITY		
Series G preferred stock; \$1.00 stated value, 0 shares issued and outstanding at April 30, 2024 and January 31, 2024, respectively	—	—
STOCKHOLDERS' DEFICIT		
Common stock, \$0.001 par value; unlimited shares authorized; 2,917,899,124 shares issued and outstanding at April 30, 2024 and January 31, 2024, respectively	2,917,898	2,917,898
Preferred stock, \$0.001 par value; 20,000,000 shares authorized:		
Series A convertible preferred stock; 50,000 shares issued and outstanding at April 30, 2024 and January 31, 2024	50	50
Series B convertible preferred stock; 10,000 and 0 shares issued and outstanding at April 30, 2024 and January 31, 2024	10	10
Series C convertible preferred stock; 40,000 shares issued and outstanding at April 30, 2024 and January 31, 2024	40	40
Series E preferred stock, 1,000,000 shares issued and outstanding at April 30, 2024 and January 31, 2024	1,000	1,000
Series F preferred stock, \$0.001 par value; 1,000,000 shares issued and outstanding at April 30, 2024 and January 31, 2024	1,000	1,000
Additional paid-in capital	7,751,839	7,751,839
Preferred stock subscribed but not issued	50,000	50,000
Accumulated deficit	<u>(11,708,867)</u>	<u>(11,692,515)</u>
TOTAL STOCKHOLDERS' DEFICIT	<u>(987,030)</u>	<u>(970,678)</u>
TOTAL LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' DEFICIT	<u><u>\$ 431</u></u>	<u><u>\$ 2,851</u></u>

The accompanying footnotes are an integral part of these unaudited consolidated financial statements.

NEUTRA CORP.
CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED)

	Three Months Ended April 30,	
	2024	2023
REVENUE	\$ 32,375	\$ 5,842
Cost of goods sold	<u>1,420</u>	<u>3,038</u>
Gross margin	<u>30,955</u>	<u>2,804</u>
OPERATING EXPENSES		
Depreciation	1,121	19,726
Sales commissions	1,773	3,505
General and administrative expenses	43,546	50,781
Total operating expenses	<u>46,440</u>	<u>74,012</u>
LOSS FROM OPERATIONS	<u>(15,485)</u>	<u>(71,208)</u>
OTHER INCOME (EXPENSE)		
Interest expense	(867)	(199)
Total other income (expense)	<u>(867)</u>	<u>(199)</u>
Net loss before income taxes	(16,352)	(71,407)
Provision for income taxes	—	(589)
NET LOSS	\$ (16,352)	\$ (71,996)
Dividends on Series G convertible preferred stock	—	—
Net loss available to common shareholders	<u>\$ (16,352)</u>	<u>\$ (71,996)</u>
Net loss per common share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted average shares outstanding – basic and diluted	<u>2,917,899,124</u>	<u>2,910,381,521</u>

The accompanying footnotes are an integral part of these unaudited consolidated financial statements.

NEUTRA CORP.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT
(UNAUDITED)

	Common stock		Series A Convertible Preferred Stock		Series B Preferred Stock		Series C Preferred Stock		Series E Preferred Stock		Series F Preferred Stock		Additional paid-in capital	Accumulated Deficit	Stock subscribed but not issued	Total Equity (Deficit)
	Shares	Par	Shares	Par	Shares	Par	Shares	Par	Shares	Par	Shares	Par				
Balance, January 31, 2023	2,743,575,314	\$ 2,743,575	50,000	\$ 50	10,000	\$ 10	40,000	\$ 40	1,000,000	\$ 1,000	1,000,000	\$ 1,000	\$ 7,889,555	\$ (11,459,050)	\$ 50,000	\$ (773,820)
Common stock issued for preferred stock conversions	174,323,810	174,323	—	—	—	—	—	—	—	—	—	—	(137,716)	—	—	36,607
Net loss	—	—	—	—	—	—	—	—	—	—	—	—	—	(71,996)	—	(71,996)
Balance, April 30, 2023	<u>2,917,899,124</u>	<u>\$ 2,917,898</u>	<u>50,000</u>	<u>\$ 50</u>	<u>10,000</u>	<u>\$ 10</u>	<u>40,000</u>	<u>\$ 40</u>	<u>1,000,000</u>	<u>\$ 1,000</u>	<u>1,000,000</u>	<u>\$ 1,000</u>	<u>\$ 7,751,839</u>	<u>\$ (11,531,046)</u>	<u>\$ 50,000</u>	<u>\$ (809,209)</u>
Balance, January 31, 2024	2,917,899,124	\$2,917,898	50,000	\$50	10,000	\$ 10	40,000	\$ 40	1,000,000	\$ 1,000	1,000,000	\$1,000	\$ 7,751,839	\$ (11,692,515)	\$ 50,000	\$ (970,678)
Net loss	—	—	—	—	—	—	—	—	—	—	—	—	—	(16,352)	—	(16,352)
Balance, April 30, 2024	<u>2,917,899,124</u>	<u>\$2,917,899</u>	<u>50,000</u>	<u>\$50</u>	<u>10,000</u>	<u>\$ 10</u>	<u>40,000</u>	<u>\$ 40</u>	<u>1,000,000</u>	<u>\$ 1,000</u>	<u>1,000,000</u>	<u>\$1,000</u>	<u>\$ 7,751,839</u>	<u>\$ (11,708,867)</u>	<u>\$ 50,000</u>	<u>\$ (987,030)</u>

The accompanying footnotes are an integral part of these unaudited consolidated financial statements.

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NEUTRA CORP.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Three Months Ended	
	April 30,	
	2024	2023
CASH FLOW FROM OPERATING ACTIVITIES:		
Net loss	\$ (16,352)	\$ (71,996)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	1,121	19,726
Changes in operating assets and liabilities		
Inventory	—	2,514
Accounts payable and accrued liabilities	10,692	(24,780)
Accounts payable to related party	2,373	65,506
Accrued interest payable	867	199
NET CASH USED IN OPERATING ACTIVITIES	(1,299)	(8,831)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from advance from related party	—	10,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	—	10,000
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,299)	1,169
Cash and cash equivalents at beginning of period	1,632	1,969
Cash and cash equivalents at end of period	<u>\$ 333</u>	<u>\$ 3,138</u>
Cash paid during the period for:		
Interest	\$ —	\$ —
Taxes	<u>\$ —</u>	<u>\$ —</u>

Noncash investing and financing transactions:

Conversion of Series G preferred stock	\$ —	\$ 36,609
Expenses paid on the Company's behalf	\$ 1,938	\$ —

The accompanying footnotes are an integral part of these unaudited consolidated financial statements.

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NEUTRA CORP.
NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
April 30, 2024

Note 1. Background Information

Neutra Corp. was incorporated in Nevada on January 11, 2011, to market and participate in the nutraceutical space by bringing products derived from all natural and organic origins. Along with participating in the actual nutraceutical products, we plan to research and bring new technology to the nutraceutical space. Nutraceutical natural medicine is an alternative system that focuses on natural remedies and the body's vital ability to heal and maintain itself. One of the nutraceutical sub-markets is the new thriving medical cannabis market, in which we intend to participate. We intend to entrust the manufacturing to a nutraceutical contractor to private label all of our products and to sell them under our unique brand. We have established a fiscal year end of January 31.

As the global cannabis market grows exponentially, it is constantly in need of better technologies and products to be more efficient in how it grows, what it grows and how it consumes cannabis and its related products. From lighting to dosage devices, from pesticide replacements to plant enhancers, Neutra Corp. is constantly combing the industry for the latest and greatest to test, prove and bring to market.

Note 2. Going Concern

For the three months ended April 30, 2024, the Company had a net loss of \$16,352 and did not have positive cash flow from operations. As of April 30, 2024, the Company has negative working capital of \$987,030. We have generated limited revenues to date and our activities have been primarily limited to developing our business plan and research and development of products. We will not have the necessary capital to fully develop or execute our business plan until we are able to secure additional financing. There can be no assurance that such financing will be available on suitable terms. We need to raise additional funds in order to implement our business plan. Our current cash on hand is insufficient to commercialize our products or fully develop our business strategy. If we are unable to raise adequate additional funds or if those funds are not available on terms that are acceptable to us, we will not be able to execute our business plan and we may cease operations.

These factors raise a substantial doubt about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the possible inability of the Company to continue as a going concern.

The Company does not have the resources at this time to repay its credit and debt obligations, make any payments in the form of dividends to its shareholders or fully implement its business plan. Without additional capital, the Company will not be able to remain in business.

Management has plans to address the Company's financial situation as follows:

In the near term, management plans to continue to focus on raising the funds necessary to implement the Company's business plan. Management will continue to seek out debt financing to obtain the capital required to meet the Company's financial obligations. There is no assurance, however, that lenders will continue to advance capital to the Company or that the new business operations will be profitable. The possibility of failure in obtaining additional funding and the potential inability to achieve profitability raises doubts about the Company's ability to continue as a going concern.

In the long term, management believes that the Company's projects and initiatives will be successful and will provide cash flow to the Company that will be used to finance the Company's future growth. However, there can be no assurances that the Company's planned activities will be successful, or that the Company will ultimately attain profitability. The Company's long-term viability depends on its ability to obtain adequate sources of debt or equity funding to meet current commitments and fund the continuation of its business operations, and the ability of the Company to achieve adequate profitability and cash flows from operations to sustain its operations.

Note 3. Significant Accounting Policies

The significant accounting policies that the Company follows are:

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Interim Financial Statements

The accompanying unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”) for interim financial information and with the instructions to Form 10-Q and Regulation S-X. Accordingly, the consolidated financial statements do not include all of the information and footnotes required by GAAP for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included and such adjustments are of a normal recurring nature. These consolidated financial statements should be read in conjunction with the consolidated financial statements for the fiscal year ended January 31, 2024, and notes thereto and other pertinent information contained in our Form 10-K that we filed with the Securities and Exchange Commission (the “SEC”).

The results of operations for the three month period ended April 30, 2024 are not necessarily indicative of the results to be expected for the full fiscal year ending January 31, 2025.

Basis of Presentation

The consolidated financial statements and related disclosures have been prepared pursuant to the rules and regulations of the SEC. The consolidated financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Consolidated Financial Statements

The consolidated financial statements of the Company include the accounts of the Company and its wholly owned subsidiaries, Diamond Anvil Designs, LLC Deity Corporation and Vivis Corporation (Vivis), from the date of their formations or acquisition. Significant intercompany transactions have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Inventory

Inventory is comprised of packaging and supplies and at times raw materials. Inventory is valued at cost, based on the average cost method, unless and until the net realizable value for the inventory is lower than cost, in which case an allowance is established to reduce the valuation to the net realizable value. As of April 30, 2024 and January 31, 2024, market values of all of our inventory were greater than cost, and accordingly, no such valuation allowance was recognized.

Property and Equipment, net

Property and equipment consist of equipment used to manufacture the Company's products and is presented at cost. Depreciation is recognized over the useful life of the equipment on a straight-line basis over three years beginning when the asset is put in service. For the three months ended April 30, 2024 and 2023, the Company recognized depreciation expense of \$1,121 and \$19,726, respectively.

Revenue Recognition

The Company recognizes revenue in accordance with ASC Topic 606, Revenue From Contracts With Customers. Revenues are recognized when control of the promised goods or services is transferred to the customer in an amount that reflects the consideration the Company expects to be entitled to in exchange for transferring those goods or services. Revenue is recognized based on the following five step model:

- Identification of the contract with a customer
- Identification of the performance obligations in the contract
- Determination of the transaction price
- Allocation of the transaction price to the performance obligations in the contract
- Recognition of revenue when, or as, the Company satisfies a performance obligation

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Product sales are recognized all of the following criteria are satisfied: (i) a contract with an end user exists which has commercial substance; (ii) it is probable the Company will collect the amount charged to the end user; and (iii) the Company has completed its performance obligation whereby the end user has obtained control of the product. A contract with commercial substance exists once the Company receives and accepts a purchase order or once it enters into a contract with an end user. If collectability is not probable, the sale is deferred and not recognized until collection is probable or payment is received. Control of products typically transfers when title and risk of ownership of the product has transferred to the customer. Payment is received before shipment of the product. Net revenues comprise gross revenues less customer discounts and allowances, actual and expected returns. Shipping charges billed to customers are included in net sales. Various taxes on the sale of products to customers are collected by the Company as an agent and remitted to the respective taxing authority. These taxes are presented on a net basis and recorded as a liability until remitted to the respective taxing authority. The Company allows for customers to return unopened products within 10 days in certain limited circumstances. There have been no refunds processed for returned product.

The Company also provides consulting services of business development. The revenue from this contract is recognized over time as the customer receives the benefit of the services under the contract.

For the three months ended April 30, 2024, revenue from consulting income from business development consulting services to one customer \$29,420 and revenue from sales of CBD products totaled \$2,955. Revenue for the three months ended April 30, 2023 consisted entirely of sales of CBD products.

Contract Costs

Costs incurred to obtain a customer contract are not material to the Company. The Company elected to apply the practical expedient to not capitalize contract costs to obtain contracts with a duration of one year or less, which are expensed and included within cost of goods and services.

Cost of Sales

Cost of sales includes all of the costs to purchase and assemble the Company's products. Products are manufactured for the Company by third-party contractors, such costs represent the amounts invoiced by the contractors. Additionally, shipping costs are included in Cost of Sales in the Statements of Operations.

Earnings (Loss) per Common Share

We compute basic and diluted earnings per common share amounts in accordance with ASC Topic 260, *Earnings per Share*. The basic earnings (loss) per common share are calculated by dividing our net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per common share are calculated by dividing our net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. There are no dilutive shares outstanding for any periods reported.

Commitments and Contingencies

The Company follows ASC 450-20, *Loss Contingencies*, to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

As discussed in more detail in Note 5, the Company agreed to pay 60% of all revenue from Deity Corporation to Sydney Jim, the Company's CEO, up until a total of \$250,000 is paid to Mr. Jim, at which point he will be entitled to 20% of revenue from Deity Corporation.

There were no other known commitments or contingencies as of April 30, 2024 and January 31, 2024.

Mezzanine equity

Where ordinary or preferred shares are determined to be conditionally redeemable upon the occurrence of certain events that are not solely within the control of the issuer, and upon such event, the shares would become redeemable at the option of the holders, they are classified as 'mezzanine equity' (temporary equity). The purpose of this classification is to convey that such a security may not be permanently part of equity and could result in a demand for cash, securities or other assets of the entity in the future.

Subsequent events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued. Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company as an SEC filer considers its financial statements issued when they are widely distributed to users, such as through filing them on EDGAR.

Recently Adopted Accounting Pronouncements

The Company does not believe that any recently issued effective pronouncements, or pronouncements issued but not yet effective, if adopted, would have a material effect on the accompanying financial statements.

Note 4. Property and equipment, net

Property and equipment consist of the following:

	<u>April 30, 2024</u>	<u>January 31, 2024</u>
Equipment	\$ 236,717	\$ 236,717
Total property and equipment	236,717	236,717
Less: accumulated depreciation	(236,717)	(235,596)
Property and equipment, net	<u>\$ -</u>	<u>\$ 1,121</u>

For the three months ended April 30, 2024 and 2023, the Company recognized depreciation expense of \$1,121 and \$19,726, respectively.

Note 5. Related Party Transactions

During the three months ended April 30, 2024 and 2023, we incurred salary expense of \$25,000 to our CEO, Sydney Jim. In addition, we incurred commission expense of \$1,773 and \$3,505 during the three months ended April 30, 2024 and 2023, respectively, to Mr. Jim and owed a total of \$44,828 and \$43,055 in accrued commissions as of April 30, 2024 and January 31, 2024, respectively. During the three months ended April 30, 2024, Mr. Jim paid expenses of \$1,938 on behalf of the Company.

As of April 30, 2024 and January 31, 2024, we owed Mr. Jim, or entities controlled by him, \$384,866 and \$380,555 which is recorded on the balance sheet in “Accounts Payable – Related Party”, respectively, and \$12,314 in “Advances payable to related party.”

During the three months ended April 30, 2023, an investor advanced \$10,000 to the Company. This advance is unsecured, non-interest bearing and due on demand.

On March 11, 2022, the Company entered into a loan agreement for \$60,000 of proceeds with the holder of the Company’s Series A and B preferred stock. The loan is unsecured and bears interest at 6%. The Company will make monthly payments of \$4,240 per month beginning in April 2022 through the maturity at June 18, 2023. As of April 30, 2024, the note principal balance was \$54,156 and accrued

interest was \$6,043. The Company has not made all required monthly payments under the note agreement to date and the loan is currently in default.

During the year ended January 31, 2022, the Company acquired the assets of Deity Corporation, a Texas corporation which the Sydney Jim, the Company's CEO, had a controlling interest in that will produce hemp and cannabis products. The transaction was considered an asset acquisition, as there were no operations of Deity Corporation prior to the transaction. The Company received the formulas for certain hemp and cannabis-based products and a website to market the products that will be produced. In exchange, the Company will pay to Mr. Jim 60% of the revenue from Deity Corporation sales until a total of \$250,000 is reached, at which point the Company will pay 20% of Deity Corporation revenue to Mr. Jim.

Note 6. Advances and Notes Payable

As of April 30, 2024 and January 31, 2024, we had amounts due under advances of \$3,450 at each period. These advances are not collateralized, non-interest bearing and are due on demand.

On March 11, 2022, the Company entered into a loan agreement for \$60,000 of proceeds with the holder of the Company's Series A and B preferred stock. The loan is unsecured and bears interest at 6%. The Company will make monthly payments of \$4,240 per month beginning in April 2022 through the maturity at June 18, 2023. As of April 30, 2024, the note principal balance was \$54,156 and accrued interest was \$6,043. The Company has not made all required monthly payments under the note agreement to date and the loan is currently in default.

Note 7. Shareholders' Equity

Series A Preferred Stock. In January 2020, our board of directors designated 50,000 shares of our preferred stock as Series A Preferred Stock which rank subordinate to all shares of common stock and do not have voting rights. The Series A Preferred Stock has a stated value of \$5 per share. The Series A Preferred Stock is entitled to receive dividends of 10% of the net profit of VIVIS Corporation. The holders of the Series A Preferred Stock have the option to convert each share into 800 shares of common stock of the Company. As of April 30, 2024 and January 31, 2024, there are 50,000 shares of Series A Preferred Stock outstanding.

Series B Preferred Stock. In July 2020, our board of directors designated 10,000 shares of our preferred stock as Series B Preferred Stock which rank subordinate to all shares of common stock and do not have voting rights. The Series B Preferred Stock has a stated value of \$5 per share. The Series B Preferred Stock is entitled to receive dividends of 0.4% of the net profit of VIVIS Corporation. Holders of the Series B Preferred Stock have the option to convert each share into 800 shares of common stock. During the year ended January 31, 2021, the Company subscribed 10,000 shares of Series B Preferred Stock for cash proceeds of \$50,000. The shares were issued during the year ended January 31, 2022. As of April 30, 2024 and January 31, 2024, there are 10,000 shares of Series B Preferred Stock outstanding.

Series C Preferred Stock. In November 2020, our board of directors designated 40,000 shares of our preferred stock as Series C Preferred Stock which rank subordinate to all shares of common stock and do not have voting rights. The Series C Preferred Stock has a stated value of \$5 per share. The Series C Preferred Stock is entitled to receive dividends of 10% of the net profit of VIVIS Corporation. After the Series C Preferred Stock has received cumulative dividends of \$500,000, the dividend rate will reduce to 1%. Holders of the Series C Preferred Stock have the option to convert each share into 38 shares of common stock. During the year ended January 31, 2021, the Company subscribed 40,000 shares of Series B Preferred Stock for cash proceeds of \$200,000. The shares were issued during the year ended January 31, 2022. As of April 30, 2024 and January 31, 2024, there are 40,000 shares of Series C Preferred Stock outstanding.

Series E preferred stock issued for services

On November 13, 2015, our board of directors designated 1,000,000 shares of our preferred stock as Series E Preferred Stock. The Series E Preferred Stock is subordinated to our common stock. It does not receive dividends and does not participate in equity distributions. The Series E Preferred stock has 2 votes for each outstanding share of common stock in the company. As of April 30, 2024 and January 31, 2024, there are 1,000,000 shares Series E Preferred Stock outstanding. Dividends, when, as and if declared by the Board of Directors, shall be paid out of funds at the time legally available for such purposes.

Series F preferred stock issued for services

The Series F Preferred Stock is subordinated to our common stock and superior to all shares of Preferred Stock. It does not receive dividends and does not participate in equity distributions. The Series F Preferred stock retains 2/3 of the voting rights in the company. During the year ended January 31, 2021, the Company issued 1,000,000 shares of Series F Preferred Stock to Sydney Jim, our CEO, in exchange for services. As of the date of this report, there are 1,000,000 shares Series F Preferred Stock outstanding. As of April 30, 2024 and January 31, 2024, there are 1,000,000 shares of Series F Preferred Stock outstanding.

Series G convertible preferred stock

During the three months ended April 30, 2023, the Company the holder of the Series G convertible preferred stock converted 35,200 shares and accrued dividends of \$1,408 into 174,323,810 shares of common stock. During the three months ended April 30, 2022, the Company accrued dividends of \$2,429, and the holder of the Series G convertible preferred stock converted 217,800 shares and accrued dividends of \$8,712 into 425,622,150 shares of common stock. The conversions were in accordance with the terms of the agreement and no gain or loss was recognized. As of April 30, 2024, there were no shares of Series G convertible preferred stock outstanding.

Preferred Stock Subscription

On February 23, 2022, the Company sold 10,000 shares of preferred stock not yet designated for cash proceeds of \$50,000.

