

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

YUKA GROUP, INC

1815 NE 144th Street North Miami, FL 33181

(786) 657-2446

www.yukaecom.com

contact@yukaecom.com

SIC Codes 425110 abd 5961

Annual Report

For the Period Ending: December 31, 2021

(the "Reporting Period")

As of April 12, 2022, the number of shares outstanding of our Common Stock was:
12,697,299

As of December 31, 2021, the number of shares outstanding of our Common Stock was:
2,447,299

As of September 30, 2021, the number of shares outstanding of our Common Stock was:
2,447,299

As of June 30, 2021, the number of shares outstanding of our Common Stock was:
2,447,299

As of March 31, 2021, the number of shares outstanding of our Common Stock was:
2,447,299

As of December 31, 2020, the number of shares outstanding of our Common Stock was:
4,945,176,081

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 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: ☒

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: ☐ No: ☒

¹ "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

The Company was originally incorporated in the State of Nevada as Crowne Ventures Inc. on April 2, 1991. It continued under this name until November, 2012, when it changed its name to Grand Capital Ventures Inc. On August 4, 2020 the Company changed its name to Yuka Group, Inc

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The Issuer was redomiciled to the State of Florida on October 28, 2013, having been domiciled in the State of Nevada since inception. The Company is an active Florida corporation.

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

None

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

As of August 4, 2020 the Company approved a Reverse Stock Split of the common stock of the Corporation on the basis of 1 shares for each 2,500 shares currently issued and outstanding. The "Effective Date", was established as the first date permitted or determined by the Financial Industry Regulatory Authority (FINRA) as the effective date of such Reverse Stock Split, subject to the prior filing and recording of the Article of Amendments in the Office of the Florida Department of State Division of Corporation

On February 24, 2021 the Financial Industry Regulatory Authority (FINRA) approved the Reverse Stock Split.

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

1815 NE 144th Street North Miami, FL 33181

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

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

1815 NE 144th Street North Miami, FL 33181

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

Yes: ☐ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

No

2) Security Information

Trading symbol:

YUKA

Exact title and class of securities outstanding:

Common

CUSIP:

38526T200

Par or stated value:

\$0.00001

Total shares authorized:

500,000,000

as of date: 04/12/2022

Total shares outstanding:___

12,697,299

as of date: 04/12/2022

Number of shares in the Public Float²:_____

4,536,686

as of date: 04/12/2022

² "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

Total number of shareholders of record:

230

as of date: 04/12/2022

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

Trading symbol: None

Exact title and class of securities outstanding: None

CUSIP: None

Par or stated value: None

Total shares authorized: None as of date: N/A

Total shares outstanding: None as of date: N/A

Transfer Agent

Name: Pacific Stock Transfer Company

Phone: (702) 361-3033

Email: daniellec@pacificstocktransfer.com

Address: 6725 Via Austi Pkwy Suite 300, Las Vegas, NV 89119

Is the Transfer Agent registered under the Exchange Act?³ Yes: ☒ No: ☐

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct 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.

[space intentionally left in blank]

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

A. Changes to the Number of Outstanding Shares

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☐

Number of Shares outstanding as of 12/31/18	Opening Balance:		*Right-click the rows below and select “Insert” to add rows as needed.						
	Common: (3) 4,245,176,081	Preferred: 5,000,000							
	-								
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 (At closing market price)	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided (if applicable)	Restricted or Unrestricted as of this filing?	Exemption or Registration Type?
2/22/19	New Issuance	8,000,000,000	Common	8,640,000	Yes	Cortney Morris ¹	Stock Purchase Agreement ¹	Restricted	Section 4(a)(2)
3/5/19	New Issuance	1,000,000,000	Common	1,000,000	Yes	New Investment Capital, Inc- Elinor Taieb, President, Director	Debt Conversion	Unrestricted	Section 4(a)(1)
3/11/19	New Issuance	1,000,000,000	Common	1,100,000	Yes	S&E Capital, LLC- Dekel Svorai, Member Manager	Debt Conversion	Unrestricted	Section 4(a)(1)
3/12/19	New Issuance	1,000,000,000	Common	1,300,000	Yes	One Investment Capital, Inc- Eli Taieb, President	Debt Conversion	Unrestricted	Section 4(a)(1)
3/13/19	New Issuance	200,000,000	Common	260,000	Yes	GreenLed Technology, Inc– Michael Zoyes, President, Director	Debt Conversion	Unrestricted	Section 4(a)(1)
3/14/19	New Issuance	1,000,000,000	Common	1,300,000	Yes	D&D Capital, Inc- Doron Svorai, President	Debt Conversion	Unrestricted	Section 4(a)(1)
9/3/19	Cancellation	(8,000,000,000)	Common	N/A	N/A	Cortney Morris(1)	Stock Purchase Agreement (1)	N/A	N/A
2/13/20	Cancellation	(500,000,000)	Common	N/A	N/A	D&D Capital, Inc- Doron Svorai, President	Agreement for the Exchange of Stock (2)	N/A	N/A
2/13/20	Cancellation	(1,000,000,000)	Common	N/A	N/A	New Investment Capital, Inc- Elinor Taieb, President, Director	Agreement for the Exchange of Stock (2)	N/A	N/A
2/13/20	Cancellation	(1,000,000,000)	Common	N/A	N/A	One Investment Capital, Inc- Eli Taieb, President	Agreement for the Exchange of Stock (2)	N/A	N/A

<u>2/13/20</u>	<u>Cancellation</u>	<u>(1,000,000,000)</u>	<u>Common</u>	<u>N/A</u>	<u>N/A</u>	<u>S&E Capital, LLC- Dekel Svorai, Member Manager</u>	<u>Agreement for the Exchange of Stock (2)</u>	<u>N/A</u>	<u>N/A</u>
Shares Outstanding on <u>February 24, 2021</u>	<u>Ending Balance:</u> Common: <u>4,945,176,081</u> Preferred: <u>5,000,000</u>								

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2020, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2018 through September 30, 2020 pursuant to the tabular format above.

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

(1) 8,000,000,000 restricted common shares issued to Cortney Morris were issued per the terms of the Stock Purchase Agreement and Acquisition Agreement of even date with Yuka Clothing, Inc., and were transferred internally to the following per the terms of the Acquisition Agreement: Meir Avitan, Yosef Biton, Ariel Avitan, Abraham Biton, Lidor Korem, Joe Victor Behar, and Novelties Distribution, LLC. During the current period the Company voided such shares, due to beneficiaries personal decision.

(2) On February 13, 2020 the Company approved the return and cancelation of 1,000,000,000 common shares of GRCV held by S&E Capital, LLC, 1,000,000,000 common shares of GRCV held by New Investment Capital, Inc., 500,000,000 common shares of GRCV held by D&D Capital, Inc., and 1,000,000,000 common shares of GRCV held by One Investment Capital, Inc. The Company's decision was made based on certain Agreement for the Exchange of Stock and the issuance of an Amendment and Restated Convertible Promissory Note. All these agreements were executed on February 13, 2020, between the Company and each of the above mentioned companies.

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Number of Shares outstanding as of <u>2/24/21</u>	<u>Opening Balance:</u> Common: <u>2,447,299</u> Preferred: <u>5,000,000</u>		POST REVERSE STOCK SPLIT CHART *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 (At closing market price)	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided (if applicable)	Restricted or Unrestricted as of this filing?
=	=	=	=	=	=	=	=	=	=
Shares Outstanding on <u>December 31, 2021</u>	<u>Ending Balance:</u> Common: <u>2,447,299</u> Preferred: <u>5,000,000</u>								

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☐

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Date of Note Issuance	Outstanding Balance	Principal Amount at Issuance (\$)	Interest Accrued (\$) 8%	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
<u>2/12/20</u>	<u>35,736</u>	<u>35,736</u>	<u>8,516</u>	<u>2/12/21</u>	<u>The lesser of 50% of the lowest intra-day trading 10 days previous to conversion date or \$.000077 per shares</u>	<u>D&D Capital, Inc- Doron Svorai, President</u>	<u>See Note 2 above</u>
<u>2/12/20</u>	<u>79,000</u>	<u>79,000</u>	<u>18,826</u>	<u>2/12/21</u>	<u>The lesser of 50% of the lowest intra-day trading 10 days previous to conversion date or \$.000077 per shares</u>	<u>New Investment Capital, Inc-Elinor Taieb, President, Director</u>	<u>See Note 2 above</u>
<u>2/12/20</u>	<u>60,049</u>	<u>60,049</u>	<u>14,310</u>	<u>2/12/21</u>	<u>The lesser of 50% of the lowest intra-day trading 10 days previous to conversion date or \$.000077 per shares</u>	<u>One Investment Capital, Inc- Eli Taieb, President</u>	<u>See Note 2 above</u>
<u>2/12/20</u>	<u>67,423</u>	<u>67,423</u>	<u>16,067</u>	<u>2/12/21</u>	<u>The lesser of 50% of the lowest intra-day trading 10 days previous to conversion date or \$.000077 per shares</u>	<u>S&E Capital, LLC- Dekel Svorai, Member Manager</u>	<u>See Note 2 above</u>
<u>3/2/21</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>03/02/22</u>	<u>Convertible in shares of the Company's preferred B Stock</u>	<u>DSW 9269 Inc., David Serfaty, Director</u>	<u>Loan</u>
<u>6/2/21</u>	<u>20,000</u>	<u>20,000</u>	<u>1,394</u>	<u>06/02/22</u>	<u>20% off the bid price with a 20 day look back, upon which a Notice of Conversion is received by the Company</u>	<u>Moshe Zuchaer</u>	<u>Loan</u>
<u>06/11/21</u>	<u>65,000</u>	<u>65,000</u>	<u>4,552</u>	<u>12/11/21</u>	<u>\$0.50/share or 50% of the lowest trading price</u>	<u>Greentree Financial Group, Inc R. Chris Cottone VP</u>	<u>Services</u>
<u>7/7/21</u>	<u>100,000</u>	<u>100,000</u>	<u>5,819</u>	<u>7/7/22</u>	<u>20% off the bid price with a 20 day look back, upon which a Notice of Conversion is received by the Company</u>	<u>YCA Shark Tank LLC / Moshe Zuchaer, Manager</u>	<u>Loan</u>

<u>7/9/21</u>	<u>150,000</u>	<u>150,000</u>	<u>8,630</u>	<u>7/9/22</u>	<u>20% off the bid price with a 20 day look back, upon which a Notice of Conversion is received by the Company</u>	<u>Moshe Zuchaer</u>	<u>Loan</u>
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TOTAL:	\$ 677,208	\$ 677,208	\$ 78,114
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The above listed Convertible Promissory Notes were reinstated due to the Agreements for the Exchange of Stock as per Note 2 in the previous page.

4) Financial Statements

A. The following financial statements were prepared in accordance with:

- ☒ U.S. GAAP
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: Jorge L Schcolnik
Title: Non-certified Accountant
Relationship to Issuer: Outsourced

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- C. Balance sheet;
- D. Statement of income;
- E. Statement of cash flows;
- F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- G. Financial notes; and
- H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

The Company post unaudited financial statements jointly to this Disclosures, described as "Annual Report Condensed Conolitated Unaudited Financial Statements for the twelve months ended on December 31, 2021 and the twelve months ended December 31, 2020, incorporated herein by reference.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

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

Yuka is an e-Commerce company dedicated to providing strategic sales channels for brands looking to enter or expand new markets. The Company's mission is to provide businesses with a full spectrum of sales across multiple channels, with a focus on online & TV promotional sales, for our client's peace of mind by offering a seamless integration with sales and marketing solutions that focus on the same goal, customers' success.

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

B. Please list any subsidiaries, parents, or affiliated companies.

The Company at this time has no subsidiaries, parents or affiliates, management decided that operation of Yuka Clothing, Inc and Grand Venture Capital, Inc, been unified under Yuka Group, Inc.

C. Describe the issuers' principal products or services.

The Company offer is quite diversified, among others but not limited to: gourmet food, pet products, accessories, art, sports & outdoors, apparel, beauty, kids, home, electronics, health & wellness.

Services offered include comprehensive sales and marketing solutions, but also operational support, logistics, fulfillment, customer service, photography, copywriting & more.

6) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The issuer, under terms of a long term lease, leases approximately 15,000-square-foot of warehouse and operational facilities at 1815 NE 144 Street, North Miami, Florida. In Management's opinion the facility provide the space and installation needed for business' operations. The Company has an extended lease agreement due on Jul 31, 2024, and monthly rent payment of \$15,185.

7) Company Insiders (Officers, Directors, and Control Persons)

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% or more of any class of the issuer's securities, as well as any officer, and any director of the company, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

Name of Officer/ Director and Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Notes (after reverse stock split)
Meir Avitan	CEO, Director, Owner of more than 5%	North Miami, Florida 33181	5,000,000	Series A Preferred	100%	N/A
Quail Management (Carolyn Mathews)	Owner of more than 5%	Santa Monica, CA	300,000	Common	12.26%	Reverse Split
John Correnti	Owner of more than 5%	Broadview Heights, OH	460,240	Common	18.81%	Reverse Split
Dominick Falso	Owner of more than 5%	Sunrise, FL	400,280	Common	16.36%	Reverse Split

8) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None, except with regard to S&E Capital, LLC, One Investment Capital, Inc., and D&D Capital, Inc., as more fully set forth below

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities.

Disclosure with regard to One Investment Capital, Inc., and D&D Capital, Inc.: On or about July 22, 2019, the District Court for the Northern District of Ohio unsealed criminal complaints against Dror Svorai and Eli Taieb, alleging conspiracy to commit wire and securities fraud, securities fraud, and wire fraud. See United States v. Svorai (1:19-mj-03191); United States v. Taieb (1:19- mj-03192). D&D Capital, Inc. was named in the complaint, as an owner of an account subject to seizure. Dror Svorai is an affiliate of D&D Capital and Eli Taieb is an affiliate of One Investment Capital, Inc. As per Note 2 following Item 3A, neither One Investment Capital, D&D Capital, Dror Svorai nor Eli Taieb own any of the Company's securities.

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

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: Brett Alan Verona, Esq
Firm: The Verona Firm
Address 1: Post Office Box 18191
Address 2: Tampa, FL 33679
Phone: (813) 258-0852
Email: Brett@TheVeronaFirm.com

Accountant or Auditor

Name: Jorge Schcolnik - Non certified accountant -
Firm: Consultia, LLC
Address 1: 210 174th St., Ste: 1809
Address 2: Sunny Isles Beach, Florida 33160
Phone: (305) 401-7366

Email: jorge@consultiausa.com

Investor Relations

Name: None
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

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) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name: None
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

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YUKA GROUP, INC (a.k.a. Grand Capital Ventures, Inc)
Condensed Consolidated Balance Sheets
(Unaudited)

	December 31 2021 (Unaudited)	December 31, 2020 (Unaudited)
ASSETS		
Current assets		
Cash and cash equivalents	\$ 48,434	\$ 11,736
Accounts receivable - factor pledged -	1,035,049	1,268,922
Inventory	719,089	2,542,816
Note receivable - non recourse -	-	2,851,043
Other assets	17,369	69,655
Total current assets	1,819,941	6,744,172
Property and Equipment, net (net of \$127,811 and \$123,124 depreciation as December 31, 2021 and December 31, 2020 respectively)	37,927	43,661
ROU - Right of Use Assets (net of \$202,354 amortization as of December 31, 2021)	120,508	-
Security Deposits	19,956	19,956
Total other assets	178,391	63,616
Total assets	\$ 1,998,332	\$ 6,807,788
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accounts payable	2,327,508	3,042,636
Bank overdraft	121,743	278,119
Convertible notes payable - accrued interest	78,114	17,094
Convertible notes payable	677,208	242,208
Credit cards payable	7,158	29,526
Payroll and payroll taxes payable	90,250	5,385
ROU liabilities (net of \$201,844 amortization as of December 31, 2021)	-	-
Financial loans payable	214,462	248,217
Factoring loans payable	1,032,639	1,029,455
Notes payable	304,784	-
Sales Tax payable	73	-
Deferred revenue	-	3,000
Total current liabilities	4,853,938	4,895,639
Non-current liabilities		
Account payable on settlement	254,572	-
ROU liabilities non current	121,746	-
PPP loan	257,500	220,725
Total non-current liabilities	633,818	220,725
Total liabilities	5,487,756	5,116,364

Commitments and contingencies

Shareholders loans	-	-
Pacific Ocean	398,566	896,275
Preferred Stock		
Series A convertible preferred stock: \$0.001 par value: 165,000,000 shares authorized:5,000,000 shares issued and outstanding at December 31, 2020 and December 31, 2019 respectively	5,000	5,000
Shareholders' equity (deficit)		
Common Stock: 500,000,000 shares authorized; \$0.00001 par value:2,447,299 shares issued and outstanding at December 31, 2021 and December 30, 2020 par value \$0.02020 respectively	49,452	49,452
Additional paid-in capital	680,756	680,756
Retained earnings (accumulated deficit)	(4,623,197)	59,942
Total shareholders' equity (deficit)	(3,489,424)	1,691,425
Total liabilities and shareholders' equity	\$ 1,998,332	\$ 6,807,788

See accompanying notes to the condensed consolidated unaudited financial statements

[space left intentionally in blank]

YUKA GROUP, INC (a.k.a. Grand Capital Ventures, Inc)
Condensed Consolidated Statement of Operations
(Unaudited)

	For the Twelve-Months ended on December 31	
	2021	2020
Revenues	\$ 7,332,464	\$ 8,384,680
Cost of Sales	6,530,333	5,534,392
Gross profit	802,132	2,850,288
General and administrative expenses	2,440,699	2,288,228
Board member fees	-	84,197
Depreciation expenses	12,280	23,943
Total operating expense	2,452,979	2,396,368
Income from operations	(1,650,848)	453,920
Other Income (expenses)		
Interest Expense	(263,387)	(479,626)
Debt write-off	-	(113,723)
Assets impairment	(2,301)	-
Bad Debt write-off	(2,692,954)	337,290
Reconciliation adjustments	(72,035)	
Interest income	-	10,000
Other operational income	-	1,900
Total other income (expense)	(3,030,677)	(244,158)
Net Income	(4,681,525)	209,762
Net income (loss) per share applicable to common stockholders - basic	\$ (2.25)	\$ 0.10
Net income (loss) per share applicable to common stockholders - diluted	\$ 0.00	\$ 0.06
Weighted average number of common shares outstanding - basic	2,078,528	2,143,002
Weighted average number of common shares outstanding - diluted	3,902,443,735	3,495,025

See accompanying notes to the condensed consolidated unaudited financial statements

YUKA GROUP, INC
(a.k.a. Grand Capital Ventures Inc
Consolidated Statements of Shareholders' Equity
(Unaudited)

	Common Shares	Common Stock	Preferred Shares	Preferred Stock	Additional Paid in Capital	Other Interest	Accumulated Deficit	Total Shareholders' Deficit
BALANCE, December 31, 2018	4,245,176,081	\$42,452	5,000,000	\$ 50	\$ 662,765	\$ 1,900	\$ (903,421)	(196,254)
Issuance of common shares for convertible debt	4,200,000,000	42,000						42,000
Issuance of common shares for Services	8,000,000,000	80,000			230,149			310,149
Shareholders loans						279,756		279,756
Shares cancelled	(8,000,000,000)	(80,000)						(80,000)
Net Income (loss)							797,768	797,768
BALANCE, December 31, 2019	8,445,176,081	\$84,452	5,000,000	\$ 50	\$ 892,914	\$281,656	\$ (105,653)	\$ 1,153,419
Shares cancelled	(3,500,000,000)	(35,000)			(207,208)			(242,208)
Shareholders Loans						614,619		614,619
Adjustment							(44,166)	(44,166)
Series A change in par value				4,950	(4,950)			-
Net Income (loss)							209,762	209,762
BALANCE, December 31, 2020	4,945,176,081	\$49,452	5,000,000	\$ 5,000	\$ 680,756	\$896,275	\$ 59,943	\$ 1,691,426
Reverse Stock Split	(4,942,728,782)							-
Comitments & contingencies						(214,209)		(214,209)
Adjustment							(1,521)	(1,521)
Net Income (loss)							(89,044)	(89,044)
BALANCE, March 31, 2021	2,447,299	\$49,452	5,000,000	\$ 5,000	\$ 680,756	\$682,066	\$ (30,622)	\$ 1,386,652
Net Income (loss)							88,950	88,950

BALANCE, June 30, 2021	2,447,299	\$49,452	5,000,000	\$ 5,000	\$ 680,756	\$682,066	\$ 58,328	\$ 1,475,602
Net Income (loss)							\$ 209,762	209,762
BALANCE, September 30, 2021	2,447,299	\$49,452	5,000,000	\$ 5,000	\$ 680,756	\$682,066	\$ 268,090	\$ 1,685,364
Commitment & Contingencies						(283,500)		(283,500)
Adjustment							(1,615)	(1,615)
Net Income (loss)							(4,889,672)	(4,889,672)
BALANCE, December 31, 2021	2,447,299	\$49,452	5,000,000	\$ 5,000	\$ 680,756	\$398,566	\$ (4,623,197)	\$ (3,489,424)

See accompanying notes to the condensed consolidated unaudited financial statements

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YUKA GROUP, INC (a.k.a. Grand Capital Ventures, Inc)
Amended Condensed Consolidated Statements of Cash-Flows
(Unaudited)

	For the Twelve-Months Ended on December 31	
	2021	2020
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income (Loss)	\$ (4,681,525)	209,762
Adjustment to reconcile net income (loss) to net cash provided operating activities:		
Yuka Clothing, Inc liability adjustment	-	-
Adjustment Retained Earnings previous years	(1,614)	(44,166)
Depreciation and amortization expense	5,734	22,896
Change in operating assets and liabilities:	-	-
Accounts payable and accrued expenses	(460,556)	142,862
Accounts receivable	233,873	81,309
Accrued interest	61,020	17,094
Accrued interest related party	-	-
Assets write off	-	-
Credit Card Payables	(22,368)	(54,792)
Deferred revenue	(3,000)	-
Inventory	1,823,727	48,696
Notes Payable	-	-
Notes Receivable	2,851,043	-
ROU - Right of use assets	(120,508)	-
Other assets write off	-	-
Other current assets	52,286	41,382
Payroll and payroll taxes payable	84,865	5,212
Taxes payable	73	-
Convertible notes payable	-	-
Security Deposits	-	-
Net cash provided by operating activities	(176,950)	470,255
CASH FLOWS FROM INVESTING ACTIVITIES:		
Cash paid for assets acquisition	-	-
Net cash used in investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Bank overdraft	(156,376)	202,785
Financial loans payable	(30,571)	220,725
Commitment & Contingencies	(497,709)	540,834
Change Series A par value	-	4,950

Proceeds from common stock issuance	-	-
Proceeds from loans	-	(247,158)
Loans payment	36,775	(1,425,501)
Proceeds from notes payable	739,784	242,208
ROU Liabilities non-current	121,746	-
Net Cash provided by financing activities	213,648	(461,156)
NET CHANGE IN CASH	36,699	9,098
CASH, beginning of period	11,736	2,638
CASH, end of period	\$ 48,434	11,736
SUPPLEMENTAL DISCLOSURES:		
Cash paid for income taxes	\$ -	-
Cash paid for interest	\$ -	-

See accompanying notes to the condensed consolidated unaudited financial statements

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Yuka Group, Inc.
(A/K/A Grand Venture Capital, Inc)
Notes to the Amended Condensed Consolidated Financial Statements
December 31, 2021
(Unaudited)

NOTE 1: NATURE OF ORGANIZATION

The company was incorporated under the law of the state of Nevada on May 30, 1991 as Crowne Ventures, Inc and the company changed its name to Grand Capital Ventures, Inc (the “Company” or GRCV) in November of 2012. On October 28, 2013 the company completed domestication requirements pursuant to s. 607.1801 to the state of Florida. Management intends to conduct our business principally in the U.S.

On March 15, 2019, the Company underwent a change of control and simultaneously undertook an acquisition of YUKA Clothing, Inc., 1815 NE 144 Street, North Miami, FL 33181 (“YUKA”). As a result of the acquisition, the management of YUKA assumed control of the Issuer, moved its headquarters to its address, and refocused the majority of the Issuer’s operations on the business of YUKA.

Grand Capital Ventures historically has been a company with a focus in the nurturing of startup or early-stage companies. In March 2019 it acquired as a wholly owned subsidiary, Yuka Clothing, Inc., North Miami, Florida (“Yuka”). Yuka is an e-commerce company that provides strategic sales channels for consumer brands looking to enter or expand in the global e-commerce market. Yuka, incorporated in the State of Florida in March 2011, provides full spectrum brand building and sales-and-marketing services to its customers. Its services include comprehensive online sales and marketing, operational sales and fulfillment logistics, and product and brand photography.

On January 20, 2020 the Company signed an Agreement of Conveyance, Transfer and Assignment of Assets and Assumptions of Liabilities on Corporate Excellence Consulting, Inc., a subsidiary.

As of August 4, 2020 the Company approved a Reverse Stock Split of the common stock of the Corporation on the basis of 1 shares each 2,500 shares currently issued and outstanding. The “Effective Date” was established as the first date permitted or determined by the Financial Industry Regulatory Authority (FINRA) as the effective date of such Reverse Stock Split, subject to the prior filing and recording of the Article of Amendments in the Office of the Florida Department of State Division of Corporations.

On August 18, 2020 the Company changed the name from the preexisting Grand Capital Ventures, Inc., to Yuka Group, Inc., which is how the Company is known hereinafter.

NOTE 2: GOING CONCERN

These condensed consolidated financial statements have been prepared on a going concern basis which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business for the foreseeable future. As of December 31, 2021, the Company has an accumulated deficit of \$ 4,623,197 since inception. This raises substantial doubt about the Company's ability to continue as a going concern.

The extent of the impact of the coronavirus ("COVID-19") outbreak on the financial performance of the Company will depend on future developments, including the duration and spread of the outbreak and related advisories and restrictions, and the impact of COVID-19 on the overall economy, all of which are highly uncertain and cannot be predicted. If the overall economy is impacted for an extended period, the Company’s future operating results may be materially adversely affected.

Management's plans include raising capital through the equity markets to fund operations and eventually generate revenue through its business; however, there can be no assurance that the Company will be successful in such activities. These consolidated financial statements do not include any adjustments relating to the recovery of the recorded assets or the classifications of the liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

Principles of Consolidation

The accompanying consolidated financial statements of Yuka Group, Inc includes its wholly owned subsidiary. All significant

intercompany accounts and transactions have been eliminated in consolidation.

The consolidated financial statements include the accounts of Yuka Group, Inc., and its subsidiary Yuka Clothing, Inc., a Florida based company, which are controlled and owned by Yuka Group, Inc.

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations. This change in classification does not materially affect previously reported cash flows from operations or from financing activities in the Statement of Cash Flows and had no effect on the previously reported Statement of Operations for any period.

Basis of Presentation

The accompanying financial statements have been prepared by the Company in accordance with Generally Accepted Accounting Principles ("GAAP") in the United States of America. In the opinion of management, all adjustments (which include only normal recurring adjustments and certain retained earnings on previous year adjustment in the amount of (\$ 1,614) necessary to present fairly the financial position, results of operations and cash flows have been made for the periods then ended December 31, 2021. Certain information and footnote disclosures normally included in financial statements prepared in accordance with U.S. generally accepted accounting principles. The Company suggests these unaudited condensed financial statements be read in conjunction with the December 31, 2020 unaudited financial statements and notes thereto included in the Company's filings for the period ended as of December 31, 2021. The results of operations for the period ended December 31, 2021 are not necessarily indicative of the operating results for the full year.

Use of Estimates

The preparation of consolidated financial statements in conformity with GAAP requires management to adopt accounting policies and make estimates and assumptions that affect amounts reported in the consolidated financial statements.

Carrying Value, Recoverability and Impairment of Long-Lived Assets

The Company has nonlong-lived assets, which include property and equipment and intangible assets. When available they will be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Cash and Cash Equivalents

The Company considers all investments with a maturity date of three months or less when purchased to be cash equivalents. The Company had cash in the amount of \$ 48,434 and \$11,736 as December 31, 2021 and December 31, 2020 respectively.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are recorded at the invoiced amount, net of an allowance for doubtful accounts. The Company performs on-going credit evaluations of its customers and adjusts credit limits based upon payment history and the customer's current credit worthiness, as determined by the review of their current credit information; and determines the allowance for doubtful accounts based on historical write-off experience, customer specific facts and general economic conditions that may affect a client's ability to pay.

Account balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company determines when receivables are past due, or delinquent based on how recently payments have been received. The Company has \$ 1,035,049 and \$1,268,922 Accounts receivable-factor pledged- as of December 31, 2021 and December 31, 2020 respectively.

Other Assets

The balance of this account is \$ 17,369 and \$ 69,655 as of December 31, 2021 and December 31, 2020, respectively the following chart reflects the items included in such amount:

Account	Balances as of December	
	31	
	2021	2020
Interest on Note Receivable	\$ -	\$ 55,531

Loans to employees	-	4,271
Potnetwork Shares adjusted to closing price	52	2,352
Prepaid expenses	17,317	-
Smartpan USA LLC	-	7,500
Total:	\$ 17,369	\$ 69,655

Property and Equipment

Property and equipment are recorded at cost. Expenditures for major additions and betterments are capitalized.

Maintenance and repairs are charged to operations as incurred. Depreciation of property and equipment is computed by the straight-line method (after taking into account their respective estimated residual values shown in the table below) over the estimated useful lives of the respective assets. Upon sale or retirement of property and equipment, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in statements of operations.

The Company has fixed assets of \$37,927, net of \$127,811 of accumulated depreciation, as December 31, 2021, the items described in the chart below, belongs to the acquired Yuka Clothing, Inc. The following chart disclose the major figures on Fixed Assets:

Account	Acquisition Cost	Depreciation						Net Value as of
		Accumulated as of	Expenses	Expenses	Expenses	Expenses	Accumulated as of	
			2021Q1	2021Q2	2021Q3	2021Q4		
			31-Dec-20					
Fixtures and Equipments	\$61,728	\$ 53,790	1,067	1,009	946	963	\$ 57,776	\$ 3,952
Forklift Warehouse Equipment	53,710	30,639	1,324	1,339	1,354	1,354	36,010	17,700
Leasehold Improvements	28,968	9,709	736	744	752	752	12,694	16,274
Vehicles	21,332	21,332	-	-	-		21,332	-
Total:	\$ 165,738	\$ 115,470	\$ 3,128	\$ 3,092	\$ 3,052	\$ 3,069	\$ 127,811	\$ 37,927

Beneficial Conversion Feature

If the conversion features of conventional convertible debt provide for a rate of conversion that is below market value at issuance, this feature is characterized as a beneficial conversion feature ("BCF"). A BCF is recorded by the Company as a debt discount pursuant to Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 470-20 *Debt with Conversion and Other Options*. In those circumstances, the convertible debt is recorded net of the discount related to the BCF, and the Company amortizes the discount to interest expense over the life of the debt using the effective interest method.

Embedded Conversion Features

The Company evaluates embedded conversion features within convertible debt under ASC 815 "Derivatives and Hedging" to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 "Debt with Conversion and Other Options" for consideration of any beneficial conversion features.

Derivative Financial Instruments

Fair value accounting requires bifurcation of embedded derivative instruments such as conversion features in convertible debt or equity instruments, and measurement of their fair value for accounting purposes. In determining the appropriate fair value, the Company does not use the Black-Scholes option-pricing model in assessing the convertible debt instruments due to is waived under Alternative Reporting Standard; Pink® Basic Disclosure Guidelines, management determines if the convertible debt host instrument is conventional convertible debt and further if there is a beneficial conversion feature requiring measurement. If the instrument is not considered conventional convertible debt, the Company will continue its evaluation process of these instruments as derivative

financial instruments.

Once determined, derivative liabilities are adjusted to reflect fair value at each reporting period end, with any increase or decrease in the fair value being recorded in results of operations as an adjustment to fair value of derivatives. In addition, the fair value of freestanding derivative instruments such as warrants, are also valued using the Black Scholes option-pricing model.

Fair Value of Financial Instruments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on our principal or, in the absence of a principal, most advantageous market for the specific asset or liability.

U.S. generally accepted accounting principles provide for a three-level hierarchy of inputs to valuation techniques used to measure fair value, defined as follows:

Level 1: Inputs that are quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity can access.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability, including:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in markets that are not active;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Inputs that are unobservable and reflect management's own assumptions about the inputs market participants would use in pricing the asset or liability based on the best information available in the circumstances (e.g., internally derived assumptions surrounding the timing and amount of expected cash flows).

Our financial instruments consist of cash, accounts receivable, accounts payable, and debt. We have determined that the book value of our outstanding financial instruments as of September 30, 2021 and December 31, 2020, approximates the fair value due to their short-term nature.

Items recorded or measured at fair value on a recurring basis in the accompanying consolidated financial statements consisted of the following items as of September 30, 2021:

	Level 1	Level 2	Level 3	Total	
				December 31, 2021	December 31, 2020
Total Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ 677,208	\$ 242,208

The Company are not reflecting fair value for liabilities, the following chart are the estimated fair value for the Company's financial instruments and based on the parameters disclosed in our Notes 5 and 6 hereto:

Note Holder	December 31, 2021		December 31, 2020	
	Third Party	Related Party	Third Party	Related Party
D&D Capital, Inc	\$ 35,736	-	\$ 35,736	-
S&E Capital, LLC	67,423	-	67,423	-
New Investment Capital, Inc	79,000	-	79,000	-
One Investment Capital, Inc	60,049	-	60,049	-
DSW 9269, Inc.	100,000	-	-	-
Greentree Financial Group,	65,000	-	-	-

Inc					
Moshe Zuchaer	20,000				
Moshe Zuchaer	150,000				
YCA Shark Tank , LLC	100,000				
Total:	\$ 677,208	-	\$ 242,208	-	

Inventory

Inventory consisting of different type of merchandises the company is promoting and selling among others but not limited to CBD, apparel, beauty, accessories, sports. As of December 31, 2021 and December 31, 2020, the Company has inventory of \$ 719,089 and \$2,542,816, respectively.

The Company as of December 31, 2021, made an exhaustive analysis of the sell possibilities of all inventory's items, and based on such judgment the Company made an adjustment of \$ 1,598,802 in the total inventory amount, which was charged against COGS for this annual period.

Financing Activities

On September 25, 2020 the Company signed an Enhanced Secured Purchase and Security Agreement with Transportation Alliance Bank Inc., accordingly the following datasheet:

1. Administration Discount: If the number of days from the Purchase Date through date Purchased Account is Closed is 1 day, or more, then the Administration Discount is 0.0130% per diem.
2. Discount Fee Rate: Seller shall pay a discount rate to Purchaser on the Funds Employed at a variable per annum rate equal to the LIBOR Rate plus 7.0000% (the "Discount Fee Rate"). As of November 2, 2020, LIBOR Rate is 0.15%; therefore, the corresponding Discount Fee Rate is 7.15% per annum, with a per diem rate of 0.01986% (7.15% divided by 360 days). Notwithstanding the foregoing sentence, at no time shall the LIBOR Rate applicable to calculating the Discount Fee Rate be less than 0.2520%.

Advance Rate:	85%
Reserve Percentage:	15%
Maximum Amount:	\$2,000,000.00
Origination Fee:	\$0.00
Annual Fee %:	1.00%
Minimum Monthly Fee %:	0.50%
Missing Notation Fee %:	15%
Direct Pay Fee %:	15%
Initial Term:	24 months
Guarantor(s):	Meir Avitan - Grand Capital Ventures Inc
Exclusion(s):	None
Other or prior names:	None

Loans Chart:

Lender	Date of Issuance	Balance as of		Interest Monthly Rate	Payment Terms	Due Date	Amortization
		31-Dec-21	31-Dec-20				
MazalTov	Open account	-	2,000	0.00%	Monthly Interest	Open	None
Shalom College LLC	Open account	-	50,000	1.00%	Current Account	Open	Variable
Yaacov Ankonina	Open account	12,953	50,000	0.90%	Monthly Interest	Open	Monthly
Italian Food Development Corp	2018	164,600	92,318	Prime + 7%	Principal + interest	21-Nov	Principal monthly
Regions Bank	2019	38,459	48,954	0.66%	Principal + Interest	Roll	Variable

TMC	Open account	-	4,495	0.00%	Current account	Open	Variable
Giled	Open account	450	450	0.00%	Current account	Open	
		216,462	248,217				

Accounts Payable

The Company enjoys terms for payments to its vendors, which operate under two different modalities: (i) traditional purchases and (ii) consignment received from registered vendors, the accounts payable balance, is \$ 2,327,508 and \$3,042,636 as of December 31 2021 and December 31, 2020, respectively .

The Company is using different credit cards for commercial activities the balances as of September 30, 2021 and December 31, 2020 for each of them are as follows:

Account		Balance as of September 30, 2021		Balance as of December 31, 2020
Regions Credit Card 0038	\$	3,691	\$	18,291
Regions Credit Card 8060		3,467		11,235
Total:	\$	7,158	\$	29,526

Revenue Recognition

Effective January 1, 2018, the Company adopted the Financial Accounting Standards Board (“FASB”) standard update ASU 2014-09, “Revenue from Contracts with Customers” (“Topic 606”), which provides a principles-based, five-step approach to measure and recognize revenue from contracts with customers. Revenue is recognized when the following criteria are met:

- Identification of the contract, or contracts, 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; and
- Recognition of revenue when, or as, we satisfy performance obligation.

The adoption of this guidance did not have a material impact on the Company’s consolidated statement of operations, cash flows, and balance sheet as of the adoption date or for the period ended December 31, 2021.

The Company's revenues have been generated primarily through consulting services to third parties. The terms of these agreements generally consist of a deposit and monthly billing cycles covering our services.

For the period ended as of December 31, 2021 and December 31, 2020, all met the above criteria, thereby allowing for the recognition of revenue for the revenue on such transactions upon receipt.

We periodically review for any expected period of substantial involvement under the agreements that provide for non-refundable up-front payments and fees. If ever applicable, we will adjust the amortization periods when appropriate to reflect changes in assumptions relating to the duration of our expected involvement.

The Company recognizes revenue on arrangements in accordance with ASC 606 *Revenue Recognition*. Revenue is recognized in the month the service (mostly hosting) is provided.

Income Taxes

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Additionally, the recognition of future tax

benefits, such as net operating loss carryforwards, is required to the extent that realization of such benefits is more likely than not. Deferred tax assets and liabilities are determined using enacted tax rates expected to apply to taxable income in the years in which the assets and liabilities are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income tax expense in the period that includes the enactment date.

In the event the future tax consequences of differences between the financial reporting bases and the tax bases of the Company's assets and liabilities result in deferred tax assets, an evaluation of the probability of being able to realize the future benefits indicated by such asset is required. A valuation allowance is provided for the portion of the deferred tax asset when it is more likely than not that some or all of the deferred tax asset will not be realized. In assessing the realizability of the deferred tax assets, management considers the scheduled reversals of deferred tax liabilities, projected future taxable income, and tax planning strategies.

The Company files income tax returns in the United States and Florida, which are subject to examination by the tax authorities in these jurisdictions. Generally, the statute of limitations related to the Company's federal and state income tax return is three years. The state impact of any federal changes for prior years remains subject to examination for a period up to five years after formal notification to the states.

Management has evaluated tax positions in accordance with ASC 740, *Income Taxes*, and has not identified any significant tax positions, other than those disclosed. All of the Company's tax years since inception remain subject to examination by Federal and State jurisdictions.

Earnings Per Share

Basic net income per common share ("*Basic EPS*") excludes dilution and is computed by dividing net income by the weighted average number of common shares outstanding during the period. Diluted net income per common share ("*Diluted EPS*") reflects the potential dilution that could occur if stock options or other contracts to issue shares of common stock were exercised or converted into common stock. The computation of Diluted EPS does not assume exercise or conversion of securities that would have an anti-dilutive effect on net income per common share.

	Twelve months ended on 'December 31	
	2021	2020
Numerator		
Net income (loss) applicable to common shareholders	\$ (4,681,525)	\$ 209,762
Denominator		
Weighted average common shares outstanding, basic	2,078,528	2,143,002
Convertible preferred stock	5,000	5,000
Convertible promissory notes	3,900,360,208	1,347,023
Weighted average common shares outstanding, diluted	3,902,443,735	3,495,025
Net Income per share - Basic	\$ (2.25)	\$ 0.10
Income per shares - Diluted	\$ (0.00)	\$ 0.06

NOTE 5: CONVERTIBLE NOTES PAYABLE

On February 13, 2020, the Company and D&D Capital, Inc. (the "Holder"), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 500,000,000 (Five Hundred Million) unrestricted shares of common stock in exchange for an and Restated Convertible Note in the principal amount of \$35,736, interest on the Note shall accrue daily commencing on the issuance date at the rate of eight percent (8%) per annum and a Default Rate equal to the lower of eighteen (18%) per annum or the highest rate permitted by Florida law. Accrued interests are recorded in the attached financials as Accrued Interest and as of December 31, 2021 the accrued interest balance for this Note is \$8,516.

On February 13, 2020, the Company and S&E Capital, LLC. (the "Holder"), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 1,000,000,000 (One Billion) unrestricted shares of common stock in exchange for an Restated Convertible Note in the principal amount of \$67,423, interest on the Note shall accrue daily commencing on the issuance date at the rate of eight percent (8%) per annum and a Default Rate equal to the lower of eighteen (18%) per annum or the highest rate permitted by Florida law. Accrued interests are recorded in the attached financials as Accrued Interest and as of December 31, 2021 the accrued interest balance for this Note is \$16,067.

On February 13, 2020, the Company and One Investment Capital, Inc. (the "Holder"), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 1,000,000,000 (One Billion) unrestricted shares of common stock in exchange for an and Restated Convertible Note in the principal amount of \$60,049, interest on the Note shall accrue daily commencing on the issuance date at the rate of eight percent (8%) per annum and a Default Rate equal to the lower of eighteen (18%) per annum or the highest rate permitted by Florida law. Accrued interests are recorded in the attached financials as Accrued Interest and as of December 31, 2021 the accrued interest balance for this Note is \$14,310.

On February 13, 2020, the Company and New Investment Capital, Inc. (the "Holder"), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 1,000,000,000 (One Billion) unrestricted shares of common stock in exchange for an and Restated Convertible Note in the principal amount of \$79,000, interest on the Note shall accrue daily commencing on the issuance date at the rate of eight percent (8%) per annum and a Default Rate equal to the lower of eighteen (18%) per annum or the highest rate permitted by Florida law. Accrued interests are recorded in the attached financials as Accrued Interest and as of December 31, 2021 the accrued interest balance for this Note is \$18,826.

On March 2, 2021, the Company entered into a potentially dilutive convertible advance with DSW 9269, Inc. The agreement provides that the Company borrowed \$100,000. Borrowing under the line bear interest at 0% upon maturity. The maturity date for the Note is March 2, 2022. Upon an Event of Default, interest shall accrued at a default interest rate of 24% per annum. The outstanding balance as of December 31, 2021 is \$100,000 for principal not interest accrued.

On June 2, 2021, the Company entered into a potentially dilutive convertible promissory note with Moshe Zuchaer. The Note was issued as a partial payment of certain funds Mr. Zuchaer lent to the Company and posted in the balance sheet as Pacific Ocean in the Equity Section, Sub-Section Commitments and contingencies. The issued note has a face value of \$20,000 a maturity date on June 2, 2022. The note bear an annual interest rate of 12% and if in default the interest rate will be 24% annually. The Note-holder is entitled, at its option, after the expiration of the requisite Rule 144 holding period and after full cash payment for the promissory note issued by the Holder to the Company simultaneously with the issuance by the Company of this Note (the "Holder Issued Note") , to convert all or any amount of the principal face amount of this Note then outstanding into shares of the Company's common stock (the "Common Stock") at a price ("Conversion Price") for each share of Common Stock equal to 20% off the bid price with a 20 day look back, upon which a Notice of Conversion is received by the Company or its transfer agent (provided such Notice of Conversion is delivered by fax or other electronic method of communication to the Company or its transfer agent after 4 P.M. Eastern Standard or Daylight Savings Time if the Holder wishes to include the same day closing price). If the shares have not been delivered within 3 business days, the Notice of Conversion may be rescinded. Such onversion shall be effectuated by the Company delivering the shares of Common Stock to the Holder within 3 business days of receipt by the Company of the Notice of Conversion. Accrued but unpaid interest shall be subject to conversion. No fractional shares or scrip representing fractions of shares will be issued on conversion, but the number of shares issuable shall be rounded to the nearest whole share. To the extent the Conversion Price of the Company's Common Stock closes below the par value per share, the Company will take all steps necessary to solicit the consent of the stockholders to reduce the par value to the lowest value possible under law. In no event shall the Holder be allowed to effect a conversion if such conversion, along with all other shares of Company Common Stock beneficially owned by the Holder and its affiliates would exceed 9.9% of the outstanding shares of the Common Stock of the Company. The conversion discount and lookback period will be adjusted downward (i.e. for the benefit of the Holder) if the Company offers a more favorable conversion discount (whether via interest, rate OID or otherwise) or lookback period to another party while this note is in effect. The outstanding balance as of December 31, 2021 is \$20,000 for principal and \$ 1,394 of interest accrued. Principal for this Note is posted in the Balance Sheet as of December 31, 2021, as Convertible notes payable and interest is posted in the Balance Sheet as of December 31, 2021 as Convertible notes payable – accrued interest.

On June 11, 2021 the Company entered into certain Financial Advisory Agreement with Greentree Financial Group, Inc (the Holder), based on which the Company issue a potentially dilutive convertible note having a face value of \$65,000, a maturity date on

December 11, 2021. The note bear an annual interest rate of 12% and if in default that interest rate will be 18%. At any time or from time to time, the Holder at its sole option, may convert the outstanding Principal Amount of this Note, or any portion of the Principal Amount hereof, and any accrued interest, in whole or in part, into shares of the common stock of the Company (the "Common Stock"). Any amount so converted will be converted into common stock of the Company at a price of \$0.50 per share or 50% of the lowest trading price on the primary trading market on which the Company's Common Stock is quoted for the last twenty (20) trading days immediately prior to but not including the Conversion Date, whichever is lower ("Conversion Price").

On July 7, 2021 the Company entered into a potentially dilutive convertible promissory note with YCA Shark Tank, LLC. The Note was issued as a partial payment of certain funds Mr. Zuchaer lent to the Company and posted in the balance sheet as Pacific Ocean in the Equity Section, Sub-Section Commitments and contingencies. The issued note has a face value of \$100,000 a maturity date on July 7, 2022. The note bear an annual interest rate of 12% and if in default the interest rate will be 24% annually. The Note-holder is entitled, at its option, after the expiration of the requisite Rule 144 holding period and after full cash payment for the promissory note issued by the Holder to the Company simultaneously with the issuance by the Company of this Note (the "Holder Issued Note") , to convert all or any amount of the principal face amount of this Note then outstanding into shares of the Company's common stock (the "Common Stock") at a price ("Conversion Price") for each share of Common Stock equal to 20% off the bid price with a 20 day look back, upon which a Notice of Conversion is received by the Company or its transfer agent (provided such Notice of Conversion is delivered by fax or other electronic method of communication to the Company or its transfer agent after 4 P.M. Eastern Standard or Daylight Savings Time if the Holder wishes to include the same day closing price). If the shares have not been delivered within 3 business days, the Notice of Conversion may be rescinded. Such onversion shall be effectuated by the Company delivering the shares of Common Stock to the Holder within 3 business days of receipt by the Company of the Notice of Conversion. Accrued but unpaid interest shall be subject to conversion. No fractional shares or scrip representing fractions of shares will be issued on conversion, but the number of shares issuable shall be rounded to the nearest whole share. To the extent the Conversion Price of the Company's Common Stock closes below the par value per share, the Company will take all steps necessary to solicit the consent of the stockholders to reduce the par value to the lowest value possible under law. In no event shall the Holder be allowed to effect a conversion if such conversion, along with all other shares of Company Common Stock beneficially owned by the Holder and its affiliates would exceed 9.9% of the outstanding shares of the Common Stock of the Company. The conversion discount and lookback period will be adjusted downward (i.e. for the benefit of the Holder) if the Company offers a more favorable conversion discount (whether via interest, rate OID or otherwise) or lookback period to another party while this note is in effect. The outstanding balance as of December 31, 2021 is \$100,000 for principal and \$ 5,819 of accrued interest. Principal for this Note is posted in the Balance Sheet as of December 31, 2021, as Convertible notes payable and interest is posted in the Balance Sheet as of December 31, 2021 as Convertible notes payable – accrued interest.

On July 9, 2021, the Company entered into a potentially dilutive convertible promissory note with Moshe Zuchaer. The Note was issued as a partial payment of certain funds Mr. Zuchaer lent to the Company and posted in the balance sheet as Pacific Ocean in the Equity Section, Sub-Section Commitments and contingencies. The issued note has a face value of \$150,000 a maturity date on July 9, 2022. The note bear an annual interest rate of 12% and if in default the interest rate will be 24% annually. The Note-holder is entitled, at its option, after the expiration of the requisite Rule 144 holding period and after full cash payment for the promissory note issued by the Holder to the Company simultaneously with the issuance by the Company of this Note (the "Holder Issued Note") , to convert all or any amount of the principal face amount of this Note then outstanding into shares of the Company's common stock (the "Common Stock") at a price ("Conversion Price") for each share of Common Stock equal to 20% off the bid price with a 20 day look back, upon which a Notice of Conversion is received by the Company or its transfer agent (provided such Notice of Conversion is delivered by fax or other electronic method of communication to the Company or its transfer agent after 4 P.M. Eastern Standard or Daylight Savings Time if the Holder wishes to include the same day closing price). If the shares have not been delivered within 3 business days, the Notice of Conversion may be rescinded. Such onversion shall be effectuated by the Company delivering the shares of Common Stock to the Holder within 3 business days of receipt by the Company of the Notice of Conversion. Accrued but unpaid interest shall be subject to conversion. No fractional shares or scrip representing fractions of shares will be issued on conversion, but the number of shares issuable shall be rounded to the nearest whole share. To the extent the Conversion Price of the Company's Common Stock closes below the par value per share, the Company will take all steps necessary to solicit the consent of the stockholders to reduce the par value to the lowest value possible under law. In no event shall the Holder be allowed to effect a conversion if such conversion, along with all other shares of Company Common Stock beneficially owned by the Holder and its affiliates would exceed 9.9% of the outstanding shares of the Common Stock of the Company. The conversion discount and lookback period will be adjusted downward (i.e. for the benefit of the Holder) if the Company offers a more favorable conversion discount (whether via interest, rate OID or

otherwise) or lookback period to another party while this note is in effect. The outstanding balance as of December 31, 2021 is \$150,000 for principal and \$ 8,630 of interest accrued. Principal for this Note is posted in the Balance Sheet as of December 31, 2021, as Convertible notes payable and interest is posted in the Balance Sheet as of December 31, 2021 as Convertible notes payable – accrued interest.

NOTE 7: EQUITY

On February 22, 2019, the Company issued 8,000,000,000 shares of restricted common stock to Mrs. Courtney Talley Morris, at a price of \$0.00001 in compensation for services provided as the Company Board Member.

On March 5, 2019, the Company issued 1,000,000,000 shares of common stock at the price of \$0.00007 per share to New Investment Capital, Inc due to the conversion notice cancelling their ownership in the note issued to Sonny Boyd Williams, LLC and sold to New Investment Capital, Inc on December 28, 2018.

On March 5, 2019, the Company issued 1,000,000,000 shares of common stock at the price of \$0.000067 per share to S&E Capital, LLC, due to the conversion notice cancelling their ownership in the note issued to Sonny Boyd Williams, LLC and sold to S&E Capital, LLC on December 28, 2018.

On March 11, 2019, the Company issued 1,000,000,000 shares of common stock at the price of \$0.00007 per share to D&D Capital, Inc, due to the conversion notice cancelling their ownership in the note issued to Green Led Technology Inc, and sold to D&D Capital, Inc on December 28, 2018.

On March 12, 2019, the Company issued 1,000,000,000 shares of common stock at the price of \$0.00006 per share to One Investment Capital, Inc, due to the conversion notice cancelling their ownership in the note issued to Sonny Boyd Williams, LLC and sold to One Investment Capital, Inc on December 28, 2018.

On March 13, 2019, the Company issued 200,000,000 shares of common stock at a price of \$0.00001 per share, to Green Led Technology, Inc., due to the conversion notice cancelling their ownership in this company hold.

On September 3, 2019 the Company voided 8,000,000,000 shares of restricted common stock released to Mrs. Courtney Talley Morris, at a price of \$0.00001 in compensation for services provided as the Company Board Member.

On February 13, 2020, the Company and D&D Capital, Inc. (the “Holder”), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 500,000,000 (Five Hundred Million) unrestricted shares of common stock in exchange for a Restated Convertible Note

On February 13, 2020, the Company and S&E Capital, LLC. (the “Holder”), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 1,000,000,000 (One Billion) unrestricted shares of common stock in exchange for a Restated Convertible Note

On February 13, 2020, the Company and One Investment Capital, Inc. (the “Holder”), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 1,000,000,000 (One Billion) unrestricted shares of common stock in exchange for a Restated Convertible Note.

On February 13, 2020, the Company and New Investment Capital, Inc. (the “Holder”), executed an Agreement for the Exchange of Stock, under which the Holder cancelled and returned 1,000,000,000 (One Billion) unrestricted shares of common stock in exchange for a Restated Convertible Note.

NOTE 8: COMMITMENTS AND CONTINGENCIES.

During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with ASC 450-20-50, *Contingencies*. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. As of December 31, 2021 the Company is not aware of any additional contingent liabilities that should be reflected in the accompanying consolidated financial statements.

As per indicated by ASC 840-20 the Company classified as operating leases certain commercial Lease with respect to certain premises located at 1815 NE 144th Street, Suite #2, North Miami, Fl 33181, with approximately 7,477 rentable square feet, where 1815 NE

144th Street LLC, a Florida limited liability company is the Landlord. On August 14, 2014 Yuka Clothing Inc, a GRCV's fully owned company executed the agreement above described and on June 15, 2015 Yuka signed the First Amendment to Lease, on which: (i) Yuka incorporated the adjoining lease space known as and located at 1815 NE 144th Street, Suite #1, North Miami, Florida 33162, with approximately 6751 rentable square feet, (ii) the initial term lease of the lease was extended for an additional thirty five (35) months through and including July 31, 2020. (iii) on August 14, 2020 Landlord and Yuka executed a Second Amendment to Lease based on the following chart:

LEASED PREMISES PERIOD OF LEASE TERM	ANNUALIZED BASE RENT¹	MONTHLY BASE RENT¹
08/01/20 - 07/31/21	\$ 204,000	\$ 17,000
08/01/21 - 07/31/22	\$ 210,120	\$ 17,510

¹ Applicable Sales taxes not included

¹ The Premises, Additional Premises and Warehouse Space are collectively known as Leased Premises.

In addition to the Base Rent, Yuka agrees to pay Landlord monthly all sales or use taxes or excise taxes imposed or levied by the State or any other governmental body or agency against any rent or any other charge or payment required by the agreement to be made by Yuka to Landlord in the current amount of seven (7%) percent.

Any installment of rent that are not paid within five (5) days after the date when due and payable in any calendar year, shall be subject to a late fee of \$250. All subsequent installments of Rent not paid within five (5) days after the date when due shall bear interest at ten percent (10%) per annum from the date due until paid.

Yuka at its sole expense procure and maintain the following types of insurance coverage" CGL insurance \$1,000,000 per occurrence, \$2,000,000 annual aggregate and \$500,000 fire damage liability.

Adoption of New Accounting Standards.

Leases. Accordingly Accounting Standards Codification 842, Leases ("ASC 842"), specifically 842.10.65-6 "Transition Related to Accounting Standards Update No. 2021-09, Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities".

Effective January 1, 2021, the Company adopted. ASC 842 consists of a comprehensive lease accounting standard requiring most leases to be recognized on the Consolidated Balance Sheet and significant new disclosures. The Company determines if an arrangement contains a lease at inception based on whether or not the Company has the right to control the asset during the contract period and other facts and circumstances. The Company elected the package of practical expedients permitted under the transition guidance within the new standard, which, among other things, allowed it to carry forward the historical lease classification.

Operating lease right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease, both of which are recognized based on the present value of the future minimum lease payments over the lease term at the commencement date. Leases with a lease term of 12 months or less at inception are not recorded within the Consolidated Balance Sheet and are expensed on a straight-line basis over the lease term within the Consolidated Statement of Income. The lease term is determined by assuming the exercise of renewal options that are reasonably certain. As most leases do not provide an implicit interest rate, the Company used its incremental borrowing rate based on the information available at commencement date in determining the present value of future payments. When contracts contain lease and non-lease components, the Company generally accounts for both components as a single lease component.

The adoption of ASC 842 shall result in the recognition of right-of-use assets, net of prepaid lease payments and lease incentives, which total \$120,508 (net of \$202,354 amortization) and operating lease liabilities, which total \$121,746, posted in the Balance Sheet as Non-current liabilities.

NOTE 10: SUBSEQUENT EVENTS AFTER DECEMBER 31, 2021

Management has evaluated subsequent events pursuant to the requirements of ASC Topic 855 and has determined the following subsequent event.

On February 3, 2022, the Company filed under File No. 024-11796 an Offering Statement of Form 1-A.

On February 17, 2022 the Company sold under Regulation A process to Mr. Yisroel Rabinowitz, 312,500 shares of common stock at the unit price of \$.32, on February 17, 2022 the Company received \$100,000 in the designated bank account for the Regulation A process, JP Morgan Chase Bank, NA.

On February 10, 2022 the Securities and Exchange Commission, notified the Company, and literally copy hereto: “.... *This is to advise you that we do not intend to review your offering statement .We will consider qualifying your offering statement at your request...*”

On April 1, 2022 the Company paid under Regulation A process to Greentre Financial Group, Inc, 1,000,000 free trading shares at \$0.10, as complete paid out of the Convertible Notes issued on June 11, 2021.

On April 5, 2022, the Company sold under Regulation A process to Quick Capital, LLC, 250,000 shares of common stock at \$0.10. In this transaction the Company recognized \$1,250 as OID. On April 6, 2022 the Company received \$ 23,750 in the designated bank account for the Regulation A process, JP Morgan Chase Bank, NA.

On April 13, 2022 DSW 9269, Inc., holder of a convertible promissory note with face value of \$100,000, executed its conversion right, converting the debt into 1,000,000 shares of common stock at a price of \$0.10 per shares, under the Regulation A the Company got approved by the SEC, all terms and conditions of the Regulation A Subscription Booklet issued by the Company shall apply.

On April 16, 2022 the Yuka Group, Inc’s counsel ”, in connection with the preparation of a Registration Statement on Form 1-A (the “Registration Statement”) filed with the Securities and Exchange Commission (the “Commission”) for the registration for sale from time to time of up to 18,750,000 shares (the “Shares”) of the Company’s common stock, par value \$0.00001 per share, issued or issuable pursuant to subscription agreements (the “Subscription Agreements”).

On May 5, 2022 Moshe Zuchaer holder of a convertible promissory note with face value of \$20,000, issued on June 2, 2021, executed its conversion right, converting the debt into 200,000 shares of common stock at a price of \$0.10 per share, under the Regulation A the Company got approved by the SEC, all terms and condition of the Regulation A Subscription Booklet issued by the Company shall apply.

On May 12, 2022 Moshe Zuchaer holder of a convertible promissory note with face value of \$150,000, issued on July 9, 2021, executed its conversion right, converting the debt into 1,500,000 shares of common stock at a price of \$0.10 per share, under the Regulation A the Company got approved by the SEC, all terms and condition of the Regulation A Subscription Booklet issued by the Company shall apply.

On May 12, 2022 YCA Shark Tank, LLC., holder of a convertible promissory note with face value of \$100,000, issued on July 7, 2021, executed its conversion right, converting the debt into 1,000,000 shares of common stock at a price of \$0.10 per share, under the Regulation A the Company got approved by the SEC, all terms and condition of the Regulation A Subscription Booklet issued by the Company shall apply.

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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, Meir Avitan certify that:

1. I have reviewed this Annual Report Disclosure Statement for the Period Ended on December 31, 2021 of Yuka 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.

May 13rd, 2022

/s/ Meir Avitan

CEO

Principal Financial Officer:

I, Meir Avitan certify that:

1. I have reviewed this Annual Report Disclosure Statement for the Period Ended on December 31, 2021 of Yuka 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.

May 13rd, 2022

/s/ Meir Avitan

CFO