Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

CBD of Denver Inc.

Nauenerstrasse 9, Wustermark, Brandenburg 14641 Germany

+49 33234 291114
http://www.cbdofdenver.com/
info@cbdofdenver.com

Annual Report

For the period ending December 31, 2023 (**the "Reporting Period"**)

Outstanding Shares
The number of shares outstanding of our Common Stock was:

6,678,179,106 as of 12/31/2023 *(Current Reporting Period Date or More Recent Date)*

5,581,454,773 as of 12/31/2022 *(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 Control[4] of the company has occurred during this reporting period:

[4] "Change in Control" shall mean any events resulting in:

Yes: ☐ No: ☒

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.

11/16/2018 CBD of Denver Inc.
09/15/2010 Verde Media Group, Inc.
04/13/2007 Hidalgo Mining International
1993 Communication Corp of America

Current State and Date of Incorporation or Registration: Delaware, 01/5/2010
Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

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:

NA

Address of the issuer's principal executive office:

Nauenerstrasse 9, Wustermark, Brandenburg 14641 Germany

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

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

No: ☒ Yes: ☐ If Yes, provide additional details below:

(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.

2) Security Information

Transfer Agent

Name: Olde Monmouth Stock Transfer Co., Inc.
Phone: (732) 872-2727
Email: matt@oldemonmouth.com
Address: 200 Memorial Pkwy, Atlantic Heights, NJ 07716

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:	CBDD	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	12482B107	
Par or stated value:	$0.00001	
Total shares authorized:	7,000,000,000	as of date: 12/31/2023
Total shares outstanding:	6,678,179,106	as of date: 12/31/2023
Total number of shareholders of record:	252	as of date: 12/31/2023

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:	Series A Preferred	
CUSIP (if applicable):	N/A	
Par or stated value:	$.00001	
Total shares authorized:	10,000,000	as of date: 12/31/2023
Total shares outstanding (if applicable):	34,000	as of date: 12/31/2023
Total number of shareholders of record (if applicable):	2	as of date: 12/31/2023

Exact title and class of the security:	Series B Preferred	
CUSIP (if applicable):	N/A	
Par or stated value:	$0.0001	
Total shares authorized:	1,500,000	as of date: 12/31/2023
Total shares outstanding (if applicable):	12,000	as of date: 12/31/2023
Total number of shareholders of record (if applicable):	3	as of date: 12/31/2023

Exact title and class of the security: Series C Preferred
CUSIP (if applicable): N/A
Par or stated value: $0.0001
Total shares authorized: 10,000,000 as of date: 12/31/2023
Total shares outstanding (if applicable): 9,566,259 as of date: 12/31/2023
Total number of shareholders of record
(if applicable): 1 as of date: 12/31/2023

Exact title and class of the security: Series D Super Voting Preferred Stock
CUSIP (if applicable): N/A
Par or stated value: $0.0001
Total shares authorized: 1 as of date: 12/31/2023
Total shares outstanding (if applicable): 1 as of date: 12/31/2023
Total number of shareholders of record
(if applicable): 1 as of date: 12/31/2023

Exact title and class of the security: Series E Preferred Stock
CUSIP (if applicable): N/A
Par or stated value: $0.0001
Total shares authorized: 10,000 as of date: 12/31/2023
Total shares outstanding (if applicable): 10,000 as of date: 12/31/2023
Total number of shareholders of record: 2 as of date: 12/31/2023

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:

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

Each share of common stock has the right to one vote per share on all matters voted on by the shareholders. The holders of common stock are entitled to receive dividends as declared by the Board of Directors out of funds legally available therefor. The holders of common stock have no preemptive or subscription rights and there are no redemption or sinking fund provisions applicable to the common stock.

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

Series A Preferred
Each share of Series A Preferred Stock is convertible into 1,500 shares of Common Stock and has voting rights equal to 1,500 shares of Common Stock.

Subsequent to 12/31/2022 and as of the date hereof, the Series A Preferred Stock has been exchanged for 10,000,000 shares of Series C Preferred Stock. Each share of the Series C Preferred Stock is convertible into 1,500 shares of Common Stock, subject to maximum conversion limitations, but has no voting rights.
Series B Preferred

Series B Preferred Stock accrue a dividend at the rate of 5% of the Series B Original Issue Price ($10 per share) per annum. Such accrued and unpaid dividend shall be convertible into shares of Common Stock of the Company.

Each share of Series B Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into that number of fully paid and nonassessable shares of Common Stock (whether whole or fractional) that have a Fair Market Value, in the aggregate, equal to the Series B Original Issue Price, as adjusted as provided herein. “Fair Market Value” shall mean as of any date of determination, 80% of the average closing price of a share of Common Stock on the principal exchange or market on which such shares are then trading for the 5 trading days immediately preceding such date. Therefore, to determine the number of shares issuable the Series B Original Issue Price, as adjusted, is divided by the Fair Market Value, the quotient being the number of shares of Common Stock issued upon conversion. For example, if the Series B Original Issue Price is $10 and the Fair Market Value is $.005, then 10.00/.005 = 2,000 shares of Common stock would be issued.

Series C Preferred

The holders of the Series C Preferred Stock shall be entitled to any dividend that is payable to the holders of the Corporation’s Common Stock. The Series C Preferred Stock will, with respect to dividend rights and rights upon liquidation, winding-up or dissolution, rank: (a) senior to the Corporation’s Common Stock, $0.001 par value per share (“Common Stock”); (b) senior with respect to any other series of Preferred Stock, as set forth in the Certificate of Designations with respect to such Preferred Stock; and (c) junior to all existing and future indebtedness of the Corporation.

Except as provided by law or by the other provisions of the Articles of Incorporation or this designation, holders of Series C Preferred Stock shall have no voting rights.

Each share of Series C Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into 1,500 (One Thousand Five Hundred) fully paid and nonassessable shares of Common Stock. The conversion right is subject to maximum conversion limitations of 4.9% of the total issued and outstanding shares of Company Common Stock, which may be waived on 61 days’ notice, but in any case, may not exceed 9.999% of the total issued and outstanding shares of Company Common Stock.

Series D Preferred

The holder of the Series D Preferred is entitled to cast that number of votes on all matters presented for stockholder vote to the stockholders of the Corporation that when taking into account the votes entitled to be cast by the Series D Preferred stockholder is equal to seventy-five percent (75%) of the total shares authorized to vote on such matter(s) and such holder shall vote along with holders of the Corporation’s Common Stock on such matters.

The Series D has no pre-emptive or conversion rights.

Series E Preferred

The holders of the Series E Preferred Stock shall be entitled to any dividend that is payable to the holders of the Corporation’s Common Stock.

In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Corporation or Deemed Liquidation Event, each share of Series E Preferred Stock shall automatically be converted into shares of Common Stock at the then applicable conversion rate.

On any matter presented to the shareholders of the Corporation for their action or consideration at any meeting of shareholders of the Corporation (or by written consent of shareholders in lieu of meeting), each holder of outstanding shares of Series E Preferred Stock shall be entitled to cast the number of votes equal to the number of whole shares of Common Stock into which the shares of Series E Preferred Stock held by such holder are convertible.

Each share of Series E Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into that number of fully paid and nonassessable shares of Common Stock (whether whole or fractional) equal to 0.05% of the total number of shares of Common Stock outstanding at the Conversion Time.

3. **Describe any other material rights of common or preferred stockholders.**

NA

4. **Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.**

NA

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities ***in the past two completed fiscal years and any subsequent interim period****.*

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares 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 as of Second Most Recent Fiscal Year End: Opening Balance Date 12/31/2021 Common: 5,309,588,107 Preferred: 10,000,000			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g., new issuance, cancellation,**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per**	**Were the shares issued at a discount to market**	**Individual/ Entity Shares were issued to.**	**Reason for share issuance (e.g. for cash or debt conversion) - OR-**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**

	shares returned to treasury)			share) at Issuance	price at the time of issuance? (Yes/No)	*You must disclose the control person(s) for any entities listed.	Nature of Services Provided		
March 16, 2022	New Issuance	200,000,000	Common Stock	.00126	Yes	Capitoline Venture Fund II LLC Robert Roever	Debt Conversion	Unrestricted	Section 4(a)(1)
July 14, 2022	New Issuance	4,666,666	Common Stock	$0.004	Yes	Hanspeter Vocheze	Cash	Restricted	Section 4(a)(2)
July 21, 2022	New Issuance	5,000	Series B Preferred	$10,00	No	Kenneth Feinstein	Cash	Restricted	Section 4(a)(2)
August 31, 2022	New Issuance	4,800,000	Common Stock	$0.00250	Yes	Henry Wilsher	Cash	Restricted	Section 4(a)(2)
August 31, 2022	New Issuance	12,500,000	Common Stock	$0.00200	Yes	Shane Attersley	Cash	Restricted	Section 4(a)(2)
August 31, 2022	New Issuance	17,500,000	Common Stock	$0.00200	Yes	Gavin Solomon	Cash	Restricted	Section 4(a)(2)
August 31, 2022	New Issuance	25,000,000	Common Stock	$0.00200	Yes	Offelbar PTY Ltd. Quentin Flannery	Cash	Restricted	Section 4(a)(2)
August 31, 2022	New Issuance	7,400,000	Common Stock	$0.00250	Yes	David Gibson	Cash	Restricted	Section 4(a)(2)
September 22, 2022	New Issuance	2,000	Series B Preferred	$10.00	No	BMO Nesbitt Burns ITF - Rachel Gurney	Cash	Restricted	Section 4(a)(2)
December 7, 2022	New Issuance	5,000	Series B Preferred	$10.00	No	Thomas J. Porcaro	Cash	Restricted	Section 4(a)(2)
January 25, 2023	New Issuance	68,933,333	Common Stock	$.0015	No	Legendary Life GmbH Jeff Yribarren	Cash	Restricted	Regulation S
March 24, 2023	New Issuance	349,611,000	Common Stock	.0003	No	Goldberg AG Pascal Siegenthaler	Conversion of Series C Preferred Stock	Unrestricted	Section 4(a)(1)
March 24, 2023	Cancellation	(233,074)	Series C Preferred	N/A	N/A	Goldberg AG Pascal Siegenthaler	Conversion to Common	N/A	Section 3(a)(9)
August 1, 2023	New Issuance	34,000	Common Stock	.0004	No	Axel Reinke	Director Fee	Restricted	Section 4(a)(2)
August 1, 2023	New Issuance	34,000	Common Stock	.0004	No	Robert Roever	Director Fee	Restricted	Section 4(a)(2)
August 1, 2023	New Issuance	34,000	Common Stock	.0004	No	Nicholas Sprung	Director Fee	Restricted	Section 4(a)(2)

August 1, 2023	New Issuance	250,000,500	Common Stock	N/A	No	Goldberg AG Pascal Siegenthaler	Conversion of Series C Preferred Stock	Unrestricted	Section 4(a)(1)
August 1, 2023	Cancellation	(166,667)	Series C Preferred	N/A	N/A	Goldberg AG Pascal Siegenthaler	Conversion to Common	N/A	Section 3(a)(9)
August 1, 2023	New Issuance	10,180,000	Common Stock	.0024	No	Adam Cairns	Cash	Restricted	Regulation S
August 1, 2023	New Issuance	20,000,000	Common Stock	.0024	No	Rasa Marinkovic	Cash	Restricted	Regulation S
November 20, 2023	New Issuance	199,999,500	Common Stock	Na	Na	Goldberg AG Pascal Siegenthaler	Conversion to Common	N/A	Section 3(a)(9)
November 20, 2023	New Issuance	32,000,000	Common Stock	.0004	No	Nicholas Sprung	Director Fee	Restricted	Rule 144
November 20, 2023	New Issuance	32,000,000	Common Stock	.0004	No	Robert Roever	Director Fee	Restricted	Rule 144
November 20, 2023	New Issuance	32,000,000	Common Stock	.0004	No	Axel Reinke	Director Fee	Restricted	Rule 144
Shares Outstanding on Date of This Report: Ending Balance Ending Balance: Date 12/31/2023 Common: 6,678,179,106 Preferred: 9,588,262									

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:

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
March 8, 2023	$788,338	$730,234	58,104	04/30/24	the average of the lowest intraday trading prices during the 20 (twenty) days prior to the day that the Holder requests conversion.	Capitoline Ventures II LLC	Loan memorializing advances from 2020 through 2022
March 8, 2023	$164,999	$139,719	25,280	04/30/24	the average of the lowest intraday trading prices during the 20 (twenty) days prior to the day that the Holder requests conversion.	Goldberg AG Pascal Siegenthaler	Loan memorializing advances from 2021 through 2022
March 8, 2023	$81,484	$69,000	32,824	04/30/24	the average of the lowest intraday trading prices during the 20 (twenty) days prior to the day that the Holder requests conversion.	Pascal Siegenthaler	Loan memorializing advances from 2021 through 2022

******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:

_____

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.

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

CBD of Denver, Inc. is focused on acquiring profitable assets at attractive valuations to create value for shareholders. The company's team is dedicated to sourcing high-margin, innovative products that align with its values. The Company is offering a number of innovative consumer products through Libra 9 GmbH, such as the Magic Lappen and the BerlinR13 Anti-Slip solution. Through its Luxora LLC subsidiary the Company offers consulting services to participants in the legal cannabis markets.

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

Libra 9 GmbH
Luxora LLC
HOLISTICH GmbH

C. Describe the issuers' principal products or services.

CBD health and wellness products; The Magic Lappen reusable cleaning cloth; Berliner 13 Anti-Slip solution.
LUXORA LLC's expertise revolves around unlocking the potential of the legalized cannabis market, offering infrastructure solutions and consulting tailored to the dynamic needs of this rapidly expanding sector. Our offerings range from consulting and market research to product development and distribution solutions, aimed at simplifying the path to legalization for our esteemed clients.

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 has a lease for office and warehouse space in Wustermark, Germany at a rate of €3,320 per month.

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.

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.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Axel Reinke (1)	CEO/Director	Berlin, German	34,000,000 5,000(2)	Common Series E Preferred (2)	Less than 1% 50%	_____
Robert Roever	Director	New York, NY	34,000,000 1 5,000	Common Series D Preferred	Less than 1% 100%	_____

				Series E Preferred (2)	50%	
Nicholas Sprung	Director	Centennial, CO	34,002,000	Common	Less than 1%	_____
Paul Gurney (3)	Director	London, UK	--		--	
Goldberg AG (4)	5%	Zurich, Switzerland	9,566,259	Series C Preferred	100%	Pascal Siegenthaler

1. Axel Reinke was appointed CEO and director in January 2023.
2. The Series E Preferred Shares are subject to vesting upon the achievement of certain milestones.
3. Paul Gurney resigned as CEO in January 2023, and as a director of the Company on July 11, 2023.
4. Goldberg AG is not a control person or affiliate of the Company. Goldberg acquired the Series C Preferred shares in exchange for Series A Preferred Shares that it received pursuant to execution on a pledge agreement with Swiss Industry Ventures AG. The Series C Preferred Shares are subject to a conversion limitation of 9.9% of common.

7) Legal/Disciplinary History

A. 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:

1. 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

2. 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

4. 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

6. 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

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 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.

NA

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).

Securities Counsel

Name: Jonathan Leinwand, Esq.
Firm: Jonathan D. Leinwand, P.A.
Address 1: 18305 Biscayne Blvd., Suite 200
Address 2: Aventura, FL 33160
Phone: 954-903-7856
Email: jonathan@jdlpa.com

Accountant or Auditor

Name: Ralph Klemenz
Firm: Vabera GmbH
Address 1: Zuercherstrasse 20
Address 2: 8952 Schlieren, Switzerland
Phone: +41 43 499 09 09
Email: r.klemenz@vabera.ch

Investor Relations
N/A

All other means of Investor Communication:

X: @LUXORA_Inc
Discord: _____
LinkedIn _____
Facebook: _____
Instagram @themagiclappen @luxorainc

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

9) Disclosure & Financial Information

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

Name: **Axel Reinke**
Title: **CEO**
Relationship to Issuer: **CEO**

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

☐ IFRS
☒ U.S. GAAP

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

Name: **Ralph Klemenz**
Title: **Accountant**
Relationship to Issuer: **outside accountant**
'Describe the qualifications of the person or persons who prepared the financial statements:[5]
Mr. Klemenz is an accountant with over 5 years of experience preparing financial statements for companies.

Provide the following qualifying financial statements:

[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.

- 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, Axel Reinke

1. I have reviewed this Disclosure Statement for CBD of Denver, 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.

4/15/2024 [Date]

/S/ Axel Reinke [CEO's Signature]

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

Principal Financial Officer:

I, Axel Reinke certify that:

1. I have reviewed this Disclosure Statement for CBD of Denver, 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.

4/15/2024 [Date]

/S/ Axel Reinke CFO's Signature]

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

CBD OF DENVER, INC.

FINANCIAL REPORT
(Unaudited)

At December 31, 2023 and 2022, and
For the Years ended December 31, 2023 and 2022

CBD OF DENVER, INC.

INDEX

DISCLAIMER REPORT

To Management and Board of Directors
CBD of Denver, Inc.

The accompanying consolidated financial statements of CBD of Denver, Inc. as of December 31, 2023 and 2022, and for the years ended December 31, 2023 and 2022, were not subjected to an audit, review, or compilation engagement by us and, we do not express an opinion, a conclusion, nor provide any assurance on them.

Vabera GmbH, Tax and Accounting Services

Zürich, Switzerland
April 5, 2024

CBD OF DENVER, INC.

CONSOLIDATED BALANCE SHEETS
(unaudited)

		December 31, 2023		December 31, 2022
ASSETS				
Current Assets:				
Cash and cash equivalents	$	36,547	$	28,043
Accounts receivable		77,421		-
Inventory		3,250		-
Total Current Assets		117,218		28,043
Fixed assets		11,078		
Total Assets	$	128,296	$	28,043
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current Liabilities:				
Accounts payable	$	297,164	$	961,651
Accrued expenses		115,000		78,184
Others payable		-		7,340
Dividend payable		4,917		417
Capitoline Ventures LLC Note (Note 3)		810,425		723,246
Goldberg AG Note (Note 3)		169,225		151,375
Pascal Siegenthalert Note (Note 3)		83,571		74,756
Total Current Liabilities		1,480,302		1,996,969
Total Liabilities		1,480,302		1,996,969
Commitments and Contingencies (Note 4)		-		-
Shareholders' Equity:				
Series A Preferred stock, par value $0.00001, 88,500,000 shares authorized; 34,000 shares issued and outstanding as of September 30, 2023 10,000,000 shares issued and outstanding as of December 31, 2022		1		100
Series B Preferred stock, par value $0.00001, 1,500,000 shares authorized; 12,000 shares issued and outstanding as of September 30, 2023 12,000 shares issued and outstanding as of December 31,m 2022		1		1
Series C Preferred stock, par value $0.00001, 10,000,000 shares authorized; 9,566,259 shares issued and outstanding as of September 30, 2023 0 shares issued and outstanding as of December 31,m 2022		96		-
Common stock, par value $0.00001, 6,000,000,000 shares authorized; 6,678,179,106 shares issued and outstanding as of December 31, 2023 5,581,654,773 shares issued and outstanding as of December 31, 2022		66,782		55,815
Additional paid-in capital		3,677,668		3,529,400
Statutory Reserved		1,246		1,246
Retained Earnings (Accumulated deficit)		(5,029,569)		(5,431,480)
Accumulated other comprehensive income		(68,231)		(124,008)
Total Shareholders' Equity (Deficit)		(1,352,006)		(1,968,926)
Total Liabilities and Shareholders' Equity (Deficit)	$	128,296	$	28,043

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

CBD OF DENVER, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)

	For the Years Ended December 31, 2023		2022
Revenue			
Sales	$ 2,981,651		$ 2,344,225
Cost of Goods Sold	(2,386,234)		(2,628,959)
Gross Profit	595,417		(284,734)
Operating Expenses			
Marketing fees	115,927		91,973
Salaries	429,940		384,868
Professional fees	79,243		78,695
Consultant fees	10,545		107,972
Office expenses	177,885		216,773
Rental expenses	45,762		151,287
Bad debt expenses	-		1,431,195
Other general and administration expenses	-		-
Total Operating Expenses	859,302		2,462,763
Net Income from Operations	(263,885)		(2,747,497)
Other Income (Expenses)			
Interest expenses	(113,844)		(3,427)
Gain on disposal of subsidiary			
Loss on disposal of assets			
Loss on debt settlement	-		(506,786)
Total Other Income (Expenses)	(113,844)		(510,213)
Net Income before Provision for Income Tax	(377,729)		(3,257,710)
Prior year adjustment of Accounts Payables	961,651		
Income Tax Provision	(344)		6,296
Net Income	$ 583,578		$ (3,251,414)
Other comprehensive income (loss)	55,777		(35,258)
Total comprehensive income (loss)	$ 639,355		$ (3,286,672)
Basic loss per Share	$ 0.00		$ (0.00)
Diluted loss per Share	$ 0.00		$ (0.00)
Weighted average shares outstanding-Basic	6,382,179,606		5,696,732,063
Effect of dilutive Series A Preferred Stock*	51,000,000		15,000,000,000
Effect of dilutive Series B Preferred Stock**	125,000,000		125,000,000
Effect of dilutive Series C Preferred Stock***	10,138,464,583		-
Weighted average shares outstanding-diluted	16,696,644,189		20,821,732,063

* All of the Company's Series A Preferred Stock is convertible into shares of common stock at a rate of 1,500 shares of common stock for every preferred share. 15,000,000,000 shares of common stock issuable to preferred shareholders.

** Each share of Series B Preferred Stock shall be convertible, at the option of the holder thereof, into common stocks, as more fully disclosed in Note 3, Stock Capital.

*** Each share of Series C Preferred Stock shall be convertible, at the option of the holder thereof, into common stocks, as more fully disclosed in Note 3, Stock Capital.

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

CBD OF DENVER, INC.

CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIT)
(unaudited)

	Series A Preferred Stock $0.00001 Par Value		Series B Preferred Stock $0.00001 Par Value		Series C Preferred Stock $0.00001 Par Value		Common Stock $0.00001 Par Value		Additional Paid-in	Statutory	Retained Earnings (Accumulated	Accumulated Other Comprehensive	Total Shareholders' Equity
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Reserved	Deficit)	Income	(Deficit)
Balances at January 1, 2023	10,000,000	$ 100	12,000	$ 1	-	$ -	$ 5,581,454,773	$ 55,815	$ 3,529,400	$ 1,246	$ (5,431,480)	$ (124,008)	$ (1,968,926)
Preferred A stocks were converted to Preferred C stocks	(9,966,000)	(99)	-	-	9,966,000	100	-	-	(1.00)	-	-	-	-
Preferred C stocks were converted to common stocks	-	-	-	-	(233,074)	(2)	349,611,000	3,496	(3,494.00)	-	-	-	-
Issuance of common stock	-	-	-	-	-	-	68,933,333	689	102,711.00	-	-	-	103,400
To accrue dividend payable for Series B Preferred Stock	-	-	-	-	-	-	-	-	-	-	(1,500)	-	(1,500)
Net income (loss)	-	-	-	-	-	-	-	-	-	-	(62,844)	-	(62,844)
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	55,775	55,775
Balances at March 31, 2023	34,000	$ 1	12,000	$ 1	9,732,926	$ 98	$ 5,999,999,106	$ 60,000	$ 3,628,616	$ 1,246	$ (5,495,824)	$ (68,233)	$ (1,874,095)
To accrue dividend payable for Series B Preferred Stock	-	-	-	-	-	-	-	-	-	-	(1,500)	-	(1,500)
Net income (loss)	-	-	-	-	-	-	-	-	-	-	(37,553)	-	(37,553)
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	2	2
Balances at June 30, 2023	34,000	$ 1	12,000	$ 1	9,732,926	$ 98	$ 5,999,999,106	$ 60,000	$ 3,628,616	$ 1,246	$ (5,534,877)	$ (68,231)	$ (1,913,146)
Preferred C stocks were converted to common stocks	-	-	-	-	(166,667)	(2)	349,611,000	3,496	(3,494.00)	-	-	-	-
Issuance of common stock	-	-	-	-	-	-	132,180,000	1,322	51,550.00	-	-	-	52,872
To accrue dividend payable for Series B Preferred Stock	-	-	-	-	-	-	-	-	-	-	(1,500)	-	(1,500)
Net income (loss)	-	-	-	-	-	-	-	-	-	-	583,578	-	583,578
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	55,777	55,777
Balances at September 30, 2023	34,000	$ 1	12,000	$ 1	9,566,259	$ 96	$ 6,481,790,106	$ 64,818	$ 3,676,672	$ 1,246	$ (4,952,799)	$ (12,454)	$ (1,222,419)
													129,587.00
Balances at January 1, 2022	10,000,000	$ 100	-	$ -	-	$ -	$ 5,309,588,107	$ 53,096	$ 2,462,037	$ 1,246	$ (2,180,066)	$ (88,750)	247,663
Issuance of common stock for debt settlement	-	-	-	-	-	-	200,000,000	2,000	758,000	-	-	-	760,000
Net income (loss)	-	-	-	-	-	-	-	-	-	-	(920,335)	-	(920,335)
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	(9,432)	(9,432)
Balances at March 31, 2022	10,000,000	$ 100	-	$ -	-	$ -	$ 5,509,588,107	$ 55,096	$ 3,220,037	$ 1,246	$ (3,100,401)	$ (98,182)	$ 77,896
Net income (loss)	-	-	-	-	-	-	-	-	-	-	(344,547)	-	(344,547)

Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	(21,511)	(21,511)
Balances at June 30, 2022	10,000,000	$ 100	-	$ -	-	$ -	$ 5,509,588,107	$ 55,096	$ 3,220,037	$ 1,246	$ (3,444,948)	$ (119,693)	$ (288,162)
Issuance of common stock	-	-	-	-	-	-	71,866,666	719	189,781	-	-	-	190,500
Issuance of Series B Preferred Stock	-	-	7,000	1	-	-	-	-	69,999	-	-	-	70,000
To accrue divident payable for Series B Preferred Stock	-	-			-	-	-	-	-	-	(417)	-	(417)
Net income (loss)	-	-	-	-	-	-	-	-	-	-	(3,251,414)	-	(3,251,414)
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	(35,258)	(35,258)
Balances at June 30, 2022	10,000,000	$ 100	7,000	$ 1	-	$ -	$ 5,581,454,773	$ 55,815	$ 3,479,817	$ 1,246	$ (6,696,779)	$ (154,951)	$ (3,314,751)

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

CBD OF DENVER, INC.

CONSOLIDATEDSTATEMENTS OF CASH FLOWS
(unaudited)

	For the Years Ended Dexember 31, 2023	2022
Cash Flows from Operating Activities		
Net Income	$ 639,355	$ (3,251,414)
Adjustments to reconcile net income (loss) to		
net cash provided (used) by operating activities:		
Loss on debt settlement		506,786
Stock compensation expense	40,800	
Changes in operating assets and liabilities		
Decrease/(Increase) in accounts receivable	(77,421)	1,431,704
Decrease/(Increase) in others receivable	-	51,191
Decrease/(Increase) in prepaid expenses	-	12,532
Decrease/(Increase) in receivable from public authorities	-	26,758
Decrease/(Increase) in inventories	(3,250)	354,870
Increase/(Decrease) in accounts payable	(664,487)	230,506
Increase/(Decrease) in others payable	(7,757)	7,458
Increase/(Decrease) in dividend payable	4,500	-
Increase/(Decrease) in accrued expenses	36,816	(129,599)
Net cash used by operating activities	(31,444)	(759,208)
Cash Flows from Investing Activities		
Purchase of equipment	11,078	-
Net cash provided (used) by investing activities	11,078	-
Cash Flows from Financing Activities		
Repayment of notes payable-Rockflowr	-	(265,731)
Proceeds from issuance of Series B Preferred Stock	-	120,000
Proceeds from issuance of common stock	10,967	190,083
Repayment of loans from a related party	-	(262,732)
Proceeds from Capitoline Ventures Note	-	723,246
proceeds from Goldberg AG Note	-	151,375
proceeds from Pascal Siegenthaler Note	-	74,756
Net cash provided (used) by financing activities	10,967	730,997
Increase (decrease) in cash	8,504	(28,211)
Effects of exchange rates change on cash	-	(35,259)
Cash at beginning of period	28,043	91,512
Cash at end of period	$ 36,547	$ 28,042
Supplemental Disclosures of Cash Flow Information:		
Cash paid during the year for:		
Interest	$ -	$
Income tax	$ -	$ -
Non-cash financing activities		
Settlement of notes with comment stock	$	$

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

CBD OF DENVER, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

Note 1- DESCRIPTION OF BUSINESS AND SUMMARY OF ACCOUNTING PRINCIPLES

CBD of Denver Inc. ("CBDD," "we," "our," or the "Company"), was formed as a corporation in the state of Nevada on March 2, 2007. On January 5, 2010 we filed a certificate of conversion from a non-Delaware corporation pursuant to Section 265 of the Delaware General Corporation Law. The Company has developed its own brand of CBD products and related social networking.

The Company's networking website can be accessed at: www.rockflowr.com. The site connects CBD enthusiasts from around the world.

In addition, the Company is producing zero percent THC CBD products, produced from qualified organic hemp, and marketing those products via the worldwide web at www.rockflowr.com and exclusive retailers.

In January 2023, the Company acquired 100% equity ownership interest in Libra, which is engaged in the business of magic lappen and anti slip product.

Note 1- DESCRIPTION OF BUSINESS AND SUMMARY OF ACCOUNTING PRINCIPLES (continued)

Going Concern

As of December 31, 2023 and December 31, 2022, the Company had an accumulated deficit of $5,029,569 and $5,587,029,571 respectively. These factors raise a substantial doubt about the Company's ability to continue as a going concern. The Company plans to increase its income by strengthening its sales force, providing attractive sales incentive program, and increasing marketing and promotion activities. Management also intends to raise additional funds by way of a private or public offering, or by obtaining loans from banks or others. While the Company believes in the viability of its strategy to generate sufficient revenue and in its ability to raise additional funds on reasonable terms and conditions, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and generate sufficient revenue and its ability to raise additional funds by way of a public or private offering. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Income Taxes

The Company accounts for income taxes under the asset and liability method. 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 and operating loss and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income and the reversal of deferred tax liabilities during the period in which related temporary differences become deductible. When appropriate, a valuation allowance is established to eliminate the Company's deferred tax assets if it is more likely than not that none of the deferred tax assets will be realized.

The Company recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than fifty percent likelihood of being realized upon settlement with the tax authorities. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. The Company records interest related to unrecognized tax benefits in interest expense and penalties in income tax expense. The Company has determined that it had no significant uncertain tax positions requiring recognition or disclosure

The Company accounts for income taxes in interim periods in accordance with FASB ASC 740-270, "Interim Reporting." The Company has determined an estimated annual effective tax rate. The rate will be revised, if necessary, as of the end of each successive interim period during the Company's fiscal year to its best current estimate. The estimated annual effective tax rate is applied to the year-to-date ordinary income (or loss) at the end of the interim period.

Note 1- DESCRIPTION OF BUSINESS AND SUMMARY OF ACCOUNTING PRINCIPLES (continued)

Revenue Recognition

Pursuant to ASC Topic 606, Revenue from Contracts with Customers, or ASC 606, the Company recognizes revenue upon transfer of control of goods, in an amount that reflects the consideration that is expected to be received in exchange for those goods. The Company does not allow for the return of products so does not establish an allowance for returns.

Topic 606 established that the Company recognize revenue using the following five-step model:

•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, the Company satisfies a performance obligation.

Revenue is recognized at the point in the time once the Company satisfies its performance obligation which occurs when title and possession of products have transitioned to the customer, typically upon delivery of the products.

Stock-Based Compensation

The Company accounts for share-based compensation awards in accordance with ASC 718, “Compensation – Stock Compensation”. The cost of services received from employees and non-employees in exchange for awards of equity instruments is recognized in the consolidated statement of operations based on the estimated fair value of those awards on the grant date and amortized on a straight-line basis over the requisite service period or vesting period. The Company records forfeitures as they occur.

Earnings Per Share

Earnings per share is computed by dividing net income by the weighted-average number of shares outstanding. To the extent that outstanding securities are anti-dilutive, they are excluded from the calculation of diluted earnings per share.

Note 1- DESCRIPTION OF BUSINESS AND SUMMARY OF ACCOUNTING PRINCIPLES (continued)

Impairment of long-lived assets

The Company reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future undiscounted cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. No impairment of long-lived assets was recognized for the three and nine months ended September 30, 2023 and 2022.

Foreign Currency Translation

The functional currency of our international subsidiaries is the local currency. We translate the financial statements of these subsidiaries to U.S. dollars using year-end rates of exchange for assets and liabilities, and average rates of exchange for revenue, costs, and expenses. Translation gains and losses are recorded in accumulated other comprehensive income as a component of stockholders' equity.

The exchange rates used to translate amounts in EUR into U.S. Dollars for the purposes of preparing the consolidated financial statements are as follows:

December 31, 2023	1EUR=1.1080 USD
The average exchange rate in the nine months ended September 30, 2023	1EUR=1.0935 USD

Segments

Our chief operating decision-maker is our Chief Executive Officer who makes resource allocation decisions and assesses performance based on financial information presented on a consolidated basis. There are no segment managers who are held accountable by the chief operating decision-maker, or anyone else, for operations, operating results, and planning for levels or components below the consolidated unit level. Accordingly, we have determined that we have a single reportable segment and operating segment structure.

Leases

The Company follows ASC 842 and determines if an arrangement is a lease or contains a lease at inception. Operating leases are included in operating lease right-of-use (“ROU”) assets, and operating lease liabilities (current and non-current) in the Company’s consolidated balance sheets. Finance leases are included in property and equipment, and finance lease liabilities (current and non-current) in the Company’s consolidated balance sheets.

The Company has elected not to recognize lease assets and liabilities for leases with an initial term of 12 months or less.

Note 1- DESCRIPTION OF BUSINESS AND SUMMARY OF ACCOUNTING PRINCIPLES (continued)

Concentration of Credit Risk

Financial instruments that potentially subject the Company to credit risk consist primarily of accounts and other receivables. The Company does not require collateral or other security to support these receivables. The Company conducts periodic reviews of the financial condition and payment practices of its customers to minimize collection risk on accounts receivable.

For the years ended December 31, 2023 and 2022, no customer accounted for more than 10% of the Company's total sales.

For the years ended Dexember 31, 2023 and 2022, no vender accounted for more than 10% of the Company's total purchase.

Fair Value of Measurements

The Company adopted FASB ASC 820 "Fair Value Measurements," which defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Input other than quoted market prices that are observable, either directly or indirectly, and reasonably available. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability and are developed based on market data obtained from sources independent of the Company.

Level 3: Unobservable inputs. Unobservable inputs reflect the assumptions that the Company develops based on available information about what market participants would use in valuing the asset or liability.

An asset or liability's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Availability of observable inputs can vary and is affected by a variety of factors. The Company uses judgment in determining fair value of assets and liabilities, and Level 3 assets and liabilities involve greater judgment than Level 1 and Level 2 assets or liabilities.

As of the balance sheet date, the estimated fair values of the financial instruments approximated their fair values due to the short-term nature of these instruments.

Note 1- DESCRIPTION OF BUSINESS AND SUMMARY OF ACCOUNTING PRINCIPLES (continued)

Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the 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. On a continual basis, management reviews its estimates, utilizing currently available information, changes in facts and circumstances, historical experience, and reasonable assumptions. After such reviews, and if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates.

Research and Development Costs

Research and development costs relating to the development of new products and processes, including significant improvements and refinements to existing products, are expensed when incurred in accordance with the FASB ASC 730, "Research and Development." Research and development costs were immaterial for the years ended December 31, 2023 and 2022.

Related Parties

The Company adopted FASB ASC 850, Related Party Disclosures, for the identification of related parties and disclosure of related party transactions.

Recent Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, Debt - Debt with Conversion and Other Options (Subtopic 470- 20) and Derivatives and Hedging - Contracts in Entity’s Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity’s Own Equity (“ASU 2020-06”), which simplifies the accounting for certain financial instruments with characteristics of liabilities and equity. This ASU (1) simplifies the accounting for convertible debt instruments and convertible preferred stock by removing the existing guidance in ASC 470-20, Debt: Debt with Conversion and Other Options, that requires entities to account for beneficial conversion features and cash conversion features in equity, separately from the host convertible debt or preferred stock; (2) revises the scope exception from derivative accounting in ASC 815-40 for freestanding financial instruments and embedded features that are both indexed to the issuer’s own stock and classified in stockholders’ equity, by removing certain criteria required for equity classification; and (3) revises the guidance in ASC 260, Earnings Per Share, to require entities to calculate diluted earnings per share (EPS) for convertible instruments by using the if-converted method. In addition, entities must presume share settlement for purposes of calculating diluted EPS when an instrument may be settled in cash or shares. For SEC filers, excluding smaller reporting companies, ASU 2020-06 is effective for fiscal years beginning after December 15, 2021 including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020. For all other entities, ASU 2020-06 is effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Entities should adopt the guidance as of the beginning of the fiscal year of adoption and cannot adopt the guidance in an interim reporting period. The Company is currently evaluating the impact that ASU 2020-06 may have on its financial statements and related disclosures.

Note 1- DESCRIPTION OF BUSINESS AND SUMMARY OF ACCOUNTING PRINCIPLES (continued)

Recent Accounting Pronouncements (continued)

In March 2023, the FASB issued ASU 2023-01, Lease (Topic 842): Common Control Arrangements, which clarifies the accounting for leasehold improvements associated with leases between entities under common control (hereinafter referred to as common control lease). ASU 2023-01 requires entities to amortize leasehold improvements associated with common control lease over the useful life to the common control group (regardless of the lease term) as long as the lessee controls the use of the underlying asset through a lease, and to account for any remaining leasehold improvements as a transfer between entities under common control through an adjustment to equity when the lessee no longer controls the underlying asset. This ASU will be effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption is permitted for both interim and annual financial statements that have not yet been made available for issuance. An entity may apply ASU 2023-01 either prospectively or retrospectively. The Company is currently evaluating the impact that the adoption of ASU 2023-01 will have on its consolidated financial statement presentation and disclosures.

Note 2- DEBT

Notes payable - CBDD

Notes payable amounted to $253,214 as of December 31, 2021. On February 7, 2020, the Company entered into an agreement with the note holder in which principal, interest and penalties totaling $813,214.11 (the "Debt") would be exchanged for 1,000,000,000 (one billion) shares of the Company's common stock. In conjunction with this settlement, the Company recorded interest expense in the quarter ended March 31, 2020 of $178,390. The Company's common stock closed at $0.0007 per share on February 7, 2020, and consequently the value of the shares of common stock to be issued to satisfy the Debt is $700,000.

The note holder make take down from time-to-time, upon the request of the holder (each a "Takedown Request"), any number of shares it desires, so long as the number of shares of common stock issuable upon a Takedown Request does not result in beneficial ownership by the holder, together with its affiliates and any persons acting as a group together with the holder, of more than 9.99% of the outstanding shares of common stock of the Company

As of December 31, 2020, the Company has issued 800,000,000 shares of common stock to the note holder. The issuance was recorded as a reduction in accrued interest and penalties, which are recorded as a component of accrued expenses on the Company's balance sheet, and as a reduction in notes payable. The total reduction in liabilities as of December 31, 2020, due to the issuance of stock in conjunction with the debt settlement agreement, amounts to $560,000, leaving an outstanding balance of $253,214.11. Upon issuance of an additional 200,000,000 shares of common stock the Debt will be satisfied, and any existing notes shall be cancelled.

On March 16, 2022, the Company issued 200,000,000 shares of common stock to settle the balance of the Debt. The Company's common stock closed at $0.0038 per share on March 16, 2022, and consequently the value of the shares of common stock issued amounted to $760,000, resulting a loss on debt settlement of $506,786.

Note 2- DEBT (continued)

Capitoline Ventures LLC Note

On March 8, 2023, the Company issued a convertible grid promissory note to Capitoline Ventures LLC with a maturity date of September 8, 2023. During the term, the Company may borrow, from time to time hereunder up to an aggregate amount not exceed the sum of $730,234.92. the lender has advanced the principal amount to the Company from 2020 through 2022. The principal balance of the note outstanding form time to time shall bear interest at a rate of 12% per annum. The holder of this note is entitled to convert all or any lesser portion of the outstanding principal amount and accrued but unpaid interest into common stocks pursuant to the terms outlined in the note agreement. As of December 31, 2022, the outstanding balance of the note, including accrued interest, amounted to $788,338. As of September 30, 2023, the outstanding balance of the note, including accrued interest, amounted to $766,641.

Goldberg AG Note

On March 8, 2023, the Company issued a convertible grid promissory note to Goldberg AG with a maturity date of September 8, 2023. During the term, the Company may borrow, from time to time hereunder up to an aggregate amount not exceed the sum of $139,719. the lender has advanced the principal amount to the Company from 2020 through 2022. The principal balance of the note outstanding form time to time shall bear interest at a rate of 12% per annum. The holder of this note is entitled to convert all or any lesser portion of the outstanding principal amount and accrued but unpaid interest into common stocks pursuant to the terms outlined in the note agreement. As of December 31, 2022, the outstanding balance of the note, including accrued interest, amounted to $151,375, which exceeded the maximum amount of $139,719.12. As of September 30, 2023, the outstanding balance of the note, including accrued interest, amounted to $164,999, which exceeded the maximum amount of $139,719.

Pascal Siegenthalert Note

On March 8, 2023, the Company issued a convertible grid promissory note to Pascal Siegenthalert with a maturity date of September 8, 2023. During the term, the Company may borrow, from time to time hereunder up to an aggregate amount not exceed the sum of $69,000. the lender has advanced the principal amount to the Company from 2020 through 2022. The principal balance of the note outstanding form time to time shall bear interest at a rate of 12% per annum. The holder of this note is entitled to convert all or any lesser portion of the outstanding principal amount and accrued but unpaid interest into common stocks pursuant to the terms outlined in the note agreement. As of December 31, 2022, the outstanding balance of the note, including accrued interest, amounted to $74,756, which exceeded the maximum amount of $69,000. As of September 30, 2023, the outstanding balance of the note, including accrued interest, amounted to $81,484, which exceeded the maximum amount of $69,000.

Note 3- CAPITAL STOCK

Authorized Capital

The Company was authorized to issue 7,000,000,000 shares of its common stock, par value $0.00001 and 100,000,000 shares of preferred stock, par value $0.00001. On July 21, 2022, the Company filed a certificate of designation with the State of Delaware to designate 1,500,000 shares of the authorized and unissued preferred stock as “Series B Preferred Stock”. On January 12, 2023, 10,000,000 shares of the authorized and unissued preferred stock as “Series C Preferred Stock”. 1 shares of the authorized and unissued preferred stock as “Series C Preferred Stock”. Accordingly, 88,500,000 shares remained as authorized “Series A Preferred Stock”.

Stock Issuance

Outstanding shares Series B Preferred Stock shall accrue a dividend at the rate of 5% per annum of the Series B Original Issued Price, which shall mean $10 per share, subject to appropriate adjustment in the event of any stock dividend, stock split, combination or other similar recapitalization with respect to the Series B Preferred Stock. Such accrued and unpaid dividend shall be convertible to shares of common stock on the basis set forth below. Dividends shall not accrue on any shares that have been converted.

Each share of Series B Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into that number of fully paid and nonassessable shares of common stock (whether whole or fractional) that have a “Fair Market Value”, in the aggregate, equal to Series B Original Issued Price, as adjusted as provided herein. “Fair Market Value” shall mean as of any date of determination, 80% of the average closing price of a share of common stock on the principal exchange or market on which such shares are then trading for the 5 trading days immediately preceding such date. Therefore, to determine the number of shares issuable, the Series B Original Issue Price, as adjusted, is divided by the Fair Market Value, the quotient being the number of shares of common stock issued upon conversion.

Outstanding shares Series C Preferred Stock shall accrue a dividend at the rate of 5% per annum of the Series C Original Issued Price, which shall mean $1 per share, subject to appropriate adjustment in the event of any stock dividend, stock split, combination or other similar recapitalization with respect to the Series C Preferred Stock. Such accrued and unpaid dividend shall be convertible to shares of common stock on the basis set forth below. Dividends shall not accrue on any shares that have been converted.

On July 21, 2022, 5,000 shares of Series B Preferred Stock were issued to an investor for $50,000.

On September 22, 2022 2,000 shares of Series B Preferred Stock were issued to an investor for $20,000.

On December 7, 2022 5,000 shares of Series B Preferred Stock were issued to an investor for $50,000.

Note 3- CAPITAL STOCK (continued)

Stock Issuance (continued)

In July 2022, 2,666,666 shares of common stock were issued to an invertor at $0.0075 per share, totaling $20,000, and 2,000,000 shares of common stock were issued to the same investor at $0.015 per share, totaling $30,000.

In August 2022, 67,200,000 shares of common stock were issued to five investors at a price per share equal to 75% of the average VWAP for the five trading days prior to issuance, totaling $140,500. The Investors will receive a Warrant to purchase that number of shares of Company Common Stock equal to the number of shares of Common Stock purchased. The Warrant shall have an exercise price equal to 200% of the Common Share Purchase Price, The Warrants shall by exercisable for a period of three years from the effective date of the reverse split of the Company's common stock.

As of December 31, 2022, 10,000,000 shares of Series A Preferred Stock, 12,000 shares of Series B Preferred Stock, and 5,581,454,773 shares of common stock were issued and outstanding.

On January 25, 2023, 68,933,333 shares of common stocks were issued for $103,400, which was used to pay off portion of the accounts payable.

In March 2023, 9,966,000 shares of Preferred A Stocks were converted into 9,966,000 shares of Preferred C Stocks, of which, 233,074 shares of Preferred C Stocks were subsequently converted into 349,611,000 shares of common stocks.

On August 1, 2023, 166,667 shares of Preferred C Stocks were converted into 250,000,500 shares of common stocks.

On August 1, 2023, 102,000,000 shares of common stocks were issued to three directors, valued at $0.0004 per share, the closing price of the Company's common stocks trading on OTC Market.

On August 1, 2023, 30,180,000 shares of common stocks were issued to two investors for $12,072, at $0.0004 per share. The proceeds was used to pay off the company's expenses in the third quarter 2023.

As of September 30, 2023, 34,000 shares of Series A Preferred Stock, 12,000 shares of Series B Preferred Stock, 9,566,259 shares of Series C Preferred Stock, and 6,382,179,606 shares of common stock were issued and outstanding.

Note 4- COMMITMENTS AND CONTINGENCIES

Litigation

The Company accrues for loss contingencies associated with outstanding litigation, claims and assessments for which management has determined it is probable that a loss contingency exists, and the amount of loss can be reasonably estimated. Costs for professional services associated with litigation claims are expensed as incurred. As of December 31, 2023 and 2022, the Company had not accrued or incurred any amounts for litigation matters.

Leases

Before disposal, Rockflowr Production leased space for its grow facility in Dietikon, Switzerland for 2,850 CHF per month on a month-to-month basis, which is considered as a short-term lease under ASC 842.

Beginning from January 1, 2023, Libra 9 Gmbh rent an office space from SauBarlin GbR Gatower. Since Libra 9 Gmbh can terminate the lease with a six-month writing notice, the Management did not expect to rent the office space for twelve months or more at the beginning of the lease. Accordingly, this lease is considered as a short-term lease under ASC 842.

Note 5- SUBSEQUENT EVENTS

The Company evaluated subsequent events through the date of issuance of these financial statements. We are not aware of any significant events that occurred subsequent to the balance sheet date but prior to the issuance of this report that would have a material impact on our financial statements.

Star8 Corporation

Balance Sheet

As of December 31, 2023

	TOTAL	
	AS OF DEC 31, 2023	AS OF DEC 31, 2022 (PY)
ASSETS		
Current Assets		
Bank Accounts	$20,149	$0
Accounts Receivable	$186,937	$4,425
Other Current Assets	$831,049	$46,046
Total Current Assets	**$1,038,135**	**$50,471**
Fixed Assets	$165,129	$0
Other Assets	$0	$312,000
TOTAL ASSETS	**$1,203,264**	**$362,471**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities	$94,527	$134,217
Long-Term Liabilities		
Accrued Interest	69,906	
Convertible Bonds	0	400,000
Loan to Rari	0	0
Loan to Star8	0	0
Long Term Loans	728,551	19,080
Unown Credit	0	
Total Long-Term Liabilities	**$798,457**	**$419,080**
Total Liabilities	**$892,984**	**$553,297**
Equity		
* Shareholders Equity	0	0
*Stock	298,186	298,186
Additional Paid In Capital	106,900	106,900
Caffe Lingo Equity	3,430	
Impagliazzo - Equity	624,007	
Retained Earnings	-595,912	-644,059
Net Income	-126,333	48,147
Total Equity	**$310,280**	**$ -190,826**
TOTAL LIABILITIES AND EQUITY	**$1,203,264**	**$362,471**

Star8 Corporation

Profit and Loss Comparison

January - December 2023

	TOTAL	
	JAN - DEC 2023	JAN - DEC 2022 (PY)
Income	$653,593	$295,880
Cost of Goods Sold	$323,291	$195,408
GROSS PROFIT	$330,301	$100,472
Expenses		
Accounting fees		550
Advertising and Promotion		19,973
Amortization Expense		297
Auto Expense	1,038	780
Bank Service Charges	236	2,435
Business Licenses and Permits		980
Computer and Internet Expenses	4,883	4,248
Consulting Fees		3,000
Depreciation Expense	18,348	
Dues & Subscriptions		3,763
Insurance Expense	138	3,059
Meals & Entertainment	1,705	1,587
Office Supplies	12,858	37,371
Operating Expenses	122,949	
Payment Processing Fees		3,263
Payroll Expenses	112,135	174,530
Postage & Shipping (deleted)	452	170
Professional Fees	89,124	88,034
Rent Expense		49,974
Repairs and Maintenance		909
Taxes & Licenses	1,481	225
Telephone Expense	300	327
Travel	2,298	
Utilities		2,101
Websites and Programs		124
Total Expenses	**$367,945**	**$397,699**
NET OPERATING INCOME	$ -37,643	$ -297,227
Other Income	$0	$345,943
Other Expenses	$88,689	$570
NET OTHER INCOME	$ -88,689	$345,374
NET INCOME	$ -126,333	$48,147

Star8 Corporation

Statement of Cash Flows

January - December 2023

	TOTAL
OPERATING ACTIVITIES	
Net Income	-126,333
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable	-182,512
Inventory - Asset	-798,204
Investments - Other	200
Notes Receivable Subscriptions	0
Work in Process:Purchase 7/7-7/9	13,001
Credit Cards:Amex (53002)	-3,975
Federal Taxes	15,000
Federal Unemployment	-30
FL Dept of Revenue	-187
FL Unemployment	-648
Jerry/Gareth Loan	-5,539
John/Mario Loan	-36,000
Notes Payable:Affirm	-4,389
Notes Payable:FundBox	12,400
Notes Payable:Intuit Financing	-2,256
Notes Payable:Jo Business LLC	60,826
Notes Payable:SST	-627
Overdraft Protection	-44,204
Santuccio - Note	-30,000
WA Dept of Revenue	-60
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	**-1,007,204**
Net cash provided by operating activities	**$ -1,133,537**
INVESTING ACTIVITIES	
Furniture and Equipment	-180,689
Start Up Costs	3,259
xAccumulated Amortization	-3,259
xAccumulated Depreciation	15,559
Due to/From Rari Nutrition	207,000
Due to/from Star8	105,000
Net cash provided by investing activities	**$146,871**
FINANCING ACTIVITIES	
Accrued Interest:Accrued Interest - Blue Harmony	13,430
Accrued Interest:Accrued Interest - Capurso	417
Accrued Interest:Accrued Interest - Doucette	417
Accrued Interest:Accrued Interest - Downing	208
Accrued Interest:Accrued Interest - FA Elimar	5,492
Accrued Interest:Accrued Interest - Highlife	12,542
Accrued Interest:Accrued Interest - Kadaj	2,083
Accrued Interest:Accrued Interest - Quartieri	8,000
Accrued Interest:Accrued Interest - RMR Invest.	13,450
Accrued Interest:Accrued Interest - Robinson	13,450

Star8 Corporation

Statement of Cash Flows

January - December 2023

	TOTAL
Accrued Interest:Accrued Interest - Sekhon	417
Convertible Bonds	-400,000
Long Term Loans:Convertible Bebenture - Sekhon	25,000
Long Term Loans:Convertible Debenture - Capurso	10,000
Long Term Loans:Convertible Debenture - Downing	5,000
Long Term Loans:Convertible Note - Adham Fady Kada	50,000
Long Term Loans:Convertible Note - Blue Harmony	100,000
Long Term Loans:Convertible Note - FA Elimar	50,000
Long Term Loans:Convertible Note - Highlife	100,000
Long Term Loans:Convertible Note - Lee Doucette	10,000
Long Term Loans:Convertible Note - Quartieri	100,000
Long Term Loans:Convertible Note - RMR Invest.	100,000
Long Term Loans:Convertible Note - Robinson	100,000
Long Term Loans:EBF Holdings, LLC	66,292
Long Term Loans:N/P FA ELIMAR	-20,000
Long Term Loans:SBA Loan	13,179
Unown Credit	0
Caffe Lingo Equity	3,430
Impagliazzo - Equity	624,007
Retained Earnings	0
Net cash provided by financing activities	**$1,006,815**
NET CASH INCREASE FOR PERIOD	**$20,149**
Cash at beginning of period	0
CASH AT END OF PERIOD	**$20,149**

Star8 Corporation
STATEMENT OF STOCKHOLDERS' EQUITY
For the period ended December 31, 2023

	Number of Common Shares	Par Value of Common Stock	Number of Preferred Shares	Par Value of Preferred Stock	Additional Paid in Capital	Accumulated Deficit	Total Shareholders' Equity
BALANCE AT DECEMBER 31, 2020	190,643,782	190,644			-	(375,644)	(185,000)
Net Loss - 2021	103,830,000	103,830	475,000	47,500	10,000	(452,669)	(291,339)
BALANCE AT DECEMBER 31, 2021	294,473,782	294,474	475,000	47,500	10,000	(828,313)	(476,339)
Net Loss - March 31, 2022					96,400	(131,292)	(34,892)
BALANCE AT MARCH 31, 2022	294,473,782	294,474	475,000	47,500	106,400	(959,605)	(511,231)
Net Loss - June 30, 2022	(58,787,500)	(58,788)				(2,637)	(61,425)
BALANCEAT JUNE 30, 2022	235,686,282	235,686	475,000	47,500	106,400	(962,242)	(572,656)
Net Loss - September 30, 2022						381,830	381,830
BALANCE AT SEPTEMBER 30, 2022	235,686,282	235,686	475,000	47,500	106,400	(580,412)	(190,826)
Net Loss - December 31, 2022			150,000	15,000		(15,000)	-
BALANCE AT DECEMBER 31, 2022	235,686,282	235,686	625,000	62,500	106,400	(595,412)	(190,826)
Net Loss - March 31, 2023					3,930	(62,933)	(59,003)
BALANCE AT MARCH 31, 2023	235,686,282	235,686	625,000	62,500	110,330	(658,345)	(249,829)
Net Loss - June 30, 2023					408,029	(325,221)	82,808
BALANCE AT JUNE 30, 2023	235,686,282	235,686	625,000	62,500	518,359	(983,566)	(167,021)
Net Loss - September 30, 2023					(479,610)	238,937	(240,673)
BALANCE AT SEPTEMBER 30, 2023	235,686,282	235,686	625,000	62,500	38,749	(744,629)	(407,694)
Net Income - December 31, 2023					695,588	22,386	717,974
BALANCE AT DECEMBER 31, 2023	235,686,282	235,686	625,000	62,500	734,337	(722,243)	310,280

Star 8 Corporation
Outstanding Shares Common Stock Reconciliation
As of December 31, 2023

12.31.2020	Opening Balance	190,643,782
4.21.21	Solar Advisors Limited	9,500,000
6.11.21	Sweetwater Park Inc	10,000,000
7.1.21	KR Funding Inc	10,000,000
7.7.21	Maria Lacayo Diez	2,500,000
8.3.21	Jeffrey Franzoni	2,500,000
8.3.21	Gareth David Rees	2,500,000
8.19.21	Sheila Marchie	230,000
10.13.21	Mario Diez	600,000
10.21.21	Seam Kelly	29,700,000
10.21.21	Christopher Bosco	27,060,000
10.21.21	Taylor Glazer	3,960,000
10.21.21	Patrick Lowenthal	3,300,000
10.21.21	Bradle Reeser	1,980,000
6.30.22	Christopher Bosco	(70,687,500)
6.30.22	Bart Butler	900,000
6.30.22	Steven Siegel	1,000,000
6.30.22	Mario Diez	10,000,000
12.31.23	Outstanding Shares	235,686,282

STAR8 Corporation
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

1. Organization and Formation

The Issuer was originally formed in the State of Delaware on July 15, 1987. Also, in 1987 the Issuer merged with A.R.I. Inc., and changed its name to Advanced Recording Instruments Inc. In 1995, the Issuer again changed its name to Instrumental Enterprises. In 1997, the Issuer changed its name to Immunis Holding Corp and operated as such until 2010. On September 28, 2010, the Issuer acquired 100% of 1664914 Ontario Limited, affected a 1 for 100 reverse-split and changed its name to Star8 Corporation. Star8 is preparing to launch a smart mobile phone that is targeted at the pre-paid mobile phone market delivering an ultralow cost mobile email and messaging phone. The solution will be broadly marketed to the pre-paid consumer market giving the Company a large potential market from which to draw customers. The Issuer is currently completing a technology acquisition to assist in the development of its lost cost mobile email phone. The Issuer has also begun to seek out potential financing required to execute on the business plan.

On February 22, 2023 the Company acquired Two subsidiaries (1) Caffe Lingo, Inc. (Delaware) and Impagliazzo Holdings Group, Inc. (Delaware). Both entities filed to do business in the State of Florida under the name of Cafe Domino FL01 LLC.

Cafe Domino is strategically positioned to capitalize on the financial strain experienced by consumers. Our company offers a remarkable product at a reasonable price, catering to the growing demand for high-quality coffee.

Our plan is to establish Cafe Domino as a leader in the coffee industry by embracing innovation and staying ahead of the market trends. To do this, we will take advantage of the current preferences of gourmet coffee enthusiasts while still maintaining affordable prices. One of the key strategies we will implement is expanding our reach into untapped markets.

Basis of Presentation

The accompanying condensed consolidated financial statements have been prepared by us, without audit. In the opinion of our management, all adjustments considered necessary for a fair presentation have been included. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted. We believe that the disclosures provided are adequate to make the information presented not misleading. The Company had no revenue since the year ending December 2013.

2. Going Concern

These financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities in the normal course of our business. As reflected in the accompanying financial statements, Star8 had an accumulated deficit of $476,794 Also, as of December 31, 2021, we had limited liquid and capital resources. We are currently largely dependent upon obtaining sufficient short and long term financing in order to continue running and expanding our operations. The foregoing factors raise substantial doubt about our ability to continue as a going concern. Ultimately, our ability to continue as a going concern is dependent upon our ability to attract new sources of capital, exploit the growing telecom services market in order to attain a reasonable threshold of operating efficiency and achieve profitable operations. The financial statements do not include any adjustments that might be necessary if we are unable to continue as a going concern.

3. Recent Accounting Pronouncements

In January 2010, the FASB issued ASU No. 2010-06 regarding fair value measurements and disclosures and improvement in the disclosure about fair value measurements. This ASU requires additional disclosures regarding significant transfers in and out of Levels 1 and 2 of fair value measurements, including a description of the reasons for the transfers. Further, this ASU requires additional disclosures for the activity in Level 3 fair value measurements, requiring presentation of information about purchases, sales, issuances, and settlements in the reconciliation for fair value measurements. This ASU is effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years. We are currently evaluating the impact of this ASU; however, we do not expect the adoption of this ASU to have a material impact on our consolidated financial statements.

In February 2010, the FASB issued ASU No. 2010-09 regarding subsequent events and amendments to certain recognition and disclosure requirements. Under this ASU, a public company that is a SEC filer, as defined, is not required to disclose the date through which subsequent events have been evaluated. This ASU is effective upon the issuance of this ASU. The adoption of this ASU did not have a material impact on our consolidated financial statements. In April 2010, the FASB issued ASU No. 2010-18 regarding improving comparability by eliminating diversity in practice about the treatment of modifications of loans accounted for within pools under Subtopic 310-30 – Receivable – Loans and Debt Securities Acquired with Deteriorated Credit Quality (“Subtopic 310-30”). Furthermore, the amendments clarify guidance about maintaining the integrity of a pool as the unit of accounting for acquired loans with credit deterioration. Loans accounted for individually under Subtopic 310-30 continue to be subject to the troubled debt restructuring accounting provisions within Subtopic 310-40, Receivables—Troubled Debt Restructurings by Creditors. The amendments in this Update are effective for modifications of loans accounted for within pools under Subtopic 310-30 occurring in the first interim or annual period ending on or after July 15, 2010. The amendments are to be applied prospectively. Early adoption is permitted. We are currently evaluating the impact of this ASU; however, we do not expect the adoption of this ASU to have a material impact on our consolidated financial statements.

In September 2009, in accordance with accounting pronouncements that applies to arrangements with multiple deliverables and provides another alternative for determining the selling price of deliverables. In addition, the residual method of allocating arrangement consideration is no longer permitted under this guidance. The guidance is effective for fiscal years beginning on or after July 15, 2010. We are currently evaluating the potential impact, if any, of the adoption of this guidance on our consolidated financial statements.

In September 2009, in accordance with accounting pronouncements which removes non-software components of tangible products and certain software components of tangible products from the scope of existing software revenue guidance, resulting in the recognition of revenue similar to that for other tangible products. It also requires expanded qualitative and quantitative disclosures. The guidance is effective for fiscal years beginning on or after June 15, 2010. We are currently evaluating the potential impact, if any, of the adoption of this guidance on our consolidated financial statements.

In June 2009, in accordance with accounting pronouncements for determining whether an entity is a variable interest entity ("VIE") and requires an enterprise to perform an analysis to determine whether the enterprise's variable interest or interests give it a controlling financial interest in a VIE. Under this guidance, an enterprise has a controlling financial interest when it has a) the power to direct the activities of a VIE that most significantly impact the entity's economic performance and b) the obligation to absorb losses of the entity or the right to receive benefits from the entity that could potentially be significant to the VIE. The guidance also requires an enterprise to assess whether it has an implicit financial responsibility to ensure that a VIE operates as designed when determining whether it has power to direct the activities of the VIE that most significantly impact the entity's economic performance. The guidance also requires ongoing assessments of whether an enterprise is the primary beneficiary of a VIE, requires enhanced disclosures and eliminates the scope exclusion for qualifying special-purpose entities. The guidance is effective for fiscal years beginning after November 15, 2009. We are currently evaluating the potential impact, if any, of the adoption of this guidance on our consolidated financial statements. Management does not believe that there are any recently-issued, but not yet effective, accounting standards that could have a material effect on the accompanying financial statements.

4. Commitments and Contingencies

The Company has no long-term lease commitments or contingencies.

5. Related Party Transactions

Loans:

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.)**
10.6.21	100,000	100,000	13,430	___	___	Blue Harmon LLC Sharon Robinson	Loan
3.22.21	50,000	50.000	5,492	___	___	F.A. Elimar LLC Francisco Deuringer	Loan
11.29.21	100,000	100,000	12,542	___	___	Highlife Inc Devon Robinson	Loan
10.6.21	100,000	100,000	13,450			RMR Investment Firm Inc Russel Robinson	Loan
10.6.21	100,000	100,000	13,450	___	___	.Robinson Network Inc Robert Robinson	Loan

6. Issuer’s Business, Products and Services/ Management Discussion and Analysis

The following management’s discussion and analysis (“MD&A”) should be read in conjunction with Star8 Corporations financial statements for the quarter ended December 31, 2023, and the notes thereto. Additional information relating to Star8 Corporation. (“Star8” or the “Issuer”) is available at www.star8corp.com. This MD&A is prepared as of April 15, 2024.

The subsidiaries Rari, Palm Nutrition and Vibe Holdings have been sold. The assets, liabilities, shares and equity issued has been reverted back to each individual company.

7. Subsequent Events

On March 2, 2023, the company executed a service agreement to render certain professional services including the managing of the entire proposed merger process with Lance Quartieri. Fees for this agreement with Lance Quartieri is $150,000.00 and the issuance of a new class of preferred stock that provides for a conversion feature allowing Lance Quartieri to convert the preferred stock in aggregate into 7.99% of the Company’s common stock at time of conversion.

Forward-looking Statements

Certain statements included in this document constitute forward-looking statements, including those identified by the expressions anticipate, believe, plan, estimate, expect, intend, and similar expressions to the extent they relate to Star8 or its management. These forward-looking statements are not facts, promises, or guarantees; rather, they reflect current expectations regarding future results or events. These forward-looking statements are subject to risks and uncertainties that could cause actual results, activities, performance, or events to differ materially from current expectations. These include risks related to revenue growth, operating results, industry, products, and litigation, as well as the matters discussed in Star8’s MD&A under Risk Factors. Readers should not place undue reliance on any such forward-looking statements. Star8 disclaims any obligation to publicly update or to revise any such statements to reflect any change in the Company’s expectations or in events, conditions, or circumstances on which any such statements may be based, or that may affect the likelihood that actual results will differ from those set forth in the forward-looking statements.