

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

LUMINAR MEDIA GROUP, INC.

3400 NW 74th Ave., Unit 1, Miami, FL 33122

(786) 913 0222

www.royaledemontecarlo.com

5182

Quarterly Report

For the period ending March 31, 2024 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was:

52,093,441 as of 3/31/2024

52,093,441 as of 12/31/2023

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 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.

Luminar Media Group Inc.- From August 26, 2016- Present
Golden Edge Entertainment Inc. – from February 13, 2016 to August 26, 2016
Retail Spicy Gourmet, Inc.- December 30, 2010 to February 13, 2016

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):

Current State and Date of Incorporation or Registration: Delaware, 2016
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

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:

On January 24, 2023 Luminar Media Group, Inc. acquired Prestigious Distribution LLC, Brand Vault LLC, and Attaché Wine & Spirits LLC in a cash and stock transaction. The issuance of 9,000 shares of Series A Preferred Stock to the members of the companies acquired resulted in a change of control of the Company.

The address(es) of the issuer’s principal executive office:
3400 NW 74th Ave., Unit 1, Miami, FL 33122

The address(es) 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:

2) Security Information

Transfer Agent

Name: Securities Transfer Corporation
Phone: (469) 633-0101
Email: JMCCURRY@stcttransfer.com
Address: 2901 N. Dallas Parkway, Suite 380, Plano, Texas 75093

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:	<u>LRGR</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>550236206</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>500,000,000</u>	<u>as of date: 3/31/2024</u>
Total shares outstanding:	<u>52,093,441</u>	<u>as of date: 3/31/2024</u>
Total number of shareholders of record:	<u>50</u>	<u>as of date: 3/31/2024</u>

All additional class(es) of publicly quoted or traded securities (if any): NONE

Trading symbol:	_____	
Exact title and class of securities outstanding:	_____	
CUSIP:	_____	
Par or stated value:	_____	
Total shares authorized:	_____	<u>as of date: _____</u>
Total shares outstanding:	_____	<u>as of date: _____</u>
Total number of shareholders of record:	_____	<u>as of date: _____</u>

Trading symbol:	_____	
Exact title and class of securities outstanding:	_____	
CUSIP:	_____	
Par or stated value:	_____	
Total shares authorized:	_____	<u>as of date: _____</u>
Total shares outstanding:	_____	<u>as of date: _____</u>
Total number of shareholders of record:	_____	<u>as of date: _____</u>

Other classes of authorized or outstanding equity securities:

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). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Series A Convertible Preferred Stock</u>	
CUSIP (if applicable):	<u>N/A</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>20,000</u>	<u>as of date: 3/31/2024</u>
Total shares outstanding (if applicable):	<u>10,400</u>	<u>as of date: 3/31/2024</u>
Total number of shareholders of record (if applicable):	<u>5</u>	<u>as of date: 3/31/2024</u>

Exact title and class of the security: _____
 CUSIP (if applicable): _____
 Par or stated value: _____
 Total shares authorized: _____ as of date: _____
 Total shares outstanding (if applicable): _____ as of date: _____
 Total number of shareholders of record
 (if applicable): _____ as of date: _____

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.

The holders of the Series A Preferred Stock shall be entitled to any dividend that is payable to the holders of the Corporation's Common Stock on an as converted basis. 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 A 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 A Preferred Stock held by such holder are convertible. Each share of Series A Preferred Stock is 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 0.1% 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.

None

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.

None

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares

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: <u>Opening Balance</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>12/31/2020</u> Common: <u>44,789,368</u> Preferred: <u>0</u>									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>04/02/2021</u>	<u>New Issuance</u>	<u>104,073</u>	<u>Common</u>	<u>\$0.062</u>	<u>Yes</u>	<u>Haynes Gallo Wealth Management Ltd. Richard Gallo</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>Sec. 1145 US Bankruptcy Code</u>
<u>2/15/2023</u>	<u>New Issuance</u>	<u>7,502</u>	<u>Series A Preferred</u>	<u>\$0.0001</u>	<u>No</u>	<u>Dan Boiangin</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>2/15/2023</u>	<u>New Issuance</u>	<u>1,498</u>	<u>Series A Preferred</u>	<u>\$0.0001</u>	<u>No</u>	<u>Conrad Alfonso</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>2/15/2023</u>	<u>New Issuance</u>	<u>1,000</u>	<u>Series A Preferred</u>	<u>\$0.0001</u>	<u>No</u>	<u>Robert Rico</u>	<u>Employment Agreement</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>3/14/2023</u>	<u>New Issuance</u>	<u>4,200,000</u>	<u>Common</u>	<u>\$0.01</u>	<u>Yes</u>	<u>Lance Quartieri</u>	<u>Debt Conversion</u>	<u>Unrestricted</u>	<u>Rule 144</u>
<u>3/29/2023</u>	<u>Cancelation</u>	<u>(38,531,625)</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Christopher Cook</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>N/A</u>
<u>3/29/2023</u>	<u>New Issuance</u>	<u>30,008,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Dan Boiangin</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>3/29/2023</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>CCCMK Investments (Conrad Alfonso)</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>3/29/2023</u>	<u>New Issuance</u>	<u>6,992,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Conrad Alfonso</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>6/30/2023</u>	<u>New Issuance</u>	<u>1,000,000</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Arin LLC (Adam Ringer)</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>9/30/2023</u>	<u>New Issuance</u>	<u>2,531,625</u>	<u>Common</u>	<u>\$0.0001</u>	<u>No</u>	<u>Christopher Cook</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>
<u>10/1/2023</u>	<u>New Issuance</u>	<u>400</u>	<u>Series A Preferred</u>	<u>\$0.0001</u>	<u>No</u>	<u>Juan Sese</u>	<u>Share Exchange</u>	<u>Restricted</u>	<u>4(a)(2)</u>

Shares Outstanding on Date of This Report:	
	<u>Ending Balance:</u>
Date <u>3/31/2024</u>	Common: <u>52,093,441</u>
	Preferred: <u>10,400</u>

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

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

N/A

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.)
6/20/2023	\$25,000	\$25,000	\$0	6/20/2024	Convertible at \$0.01 per share	Adam Ringer	Loan
4/26/2023	\$78,776	\$78,776	\$0	1/23/2024	Convertible at \$0.01 per share	Ronen Koubi	Loan
1/23/2023	\$27,717	\$37,717	\$0	1/23/2024	Convertible at \$0.01 per share	Ronen Koubi	Loan
10/17/2020	\$50,000	\$92,000	\$0	1/23/2023	Convertible at \$0.01 per share	Richard Gallo	Loan

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. (Please 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")

On January 24, 2023 the Company acquired the import and distribution rights to Royal de Monte Carlo Vodka as well as existing inventory. The Company also acquired the trademarks and intellectual property rights related to Royal de Monte Carlo Vodka. At the same time, it divested its Big Data Media subsidiary.

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

Brand Vault LLC; Prestigious Distributors LLC; Attache Wine & Spirits LLC

- C. Describe the issuers' principal products or services.
The import, distribution, and sale of Royale de Monte Carlo vodka

5) 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. 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 issuer uses office space of its officers and directors at no charge.

6) Officers, Directors, and Control Persons

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

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

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 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
<u>Robert Rico</u>	<u>CEO</u>	<u>Miami, FL</u>	<u>1,000</u>	<u>Series A Preferred</u>	<u>10%</u>	<u>—</u>
<u>Dan Boiangin</u>	<u>President/Director</u>	<u>Miami, FL</u>	<u>7,502</u> <u>30,008,000</u>	<u>Series A Preferred</u> <u>Common</u>	<u>75%</u> <u>57.6%</u>	<u>—</u>
<u>Conrad Alfonso</u>	<u>Director</u>	<u>Miami, FL</u>	<u>1,498</u> <u>7,992,000</u>	<u>Series A Preferred</u> <u>Common</u>	<u>15%</u> <u>15.3%</u>	<u>Includes 1,000,000 common shares owned by CCCMK Investments</u>
<u>Kathy Luna</u>	<u>CFO</u>	<u>Miami, FL</u>	<u>:</u>	<u>:</u>	<u>:</u>	<u>—</u>

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);

None

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;

None

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;

None

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

None

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.

None

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.

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 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.

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed. Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: 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: Janet Beaman
Firm: Beaman Consulting, Inc.
Address 1: 12448 Rue Fontenay Court
Address 2: San Diego, CA 92131
Phone: (858) 229-5140
Email: Janetmbeaman@gmail.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____

Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

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: Janet Beaman
Firm: Beaman Consulting, Inc.
Nature of Services: Preparation of the Quarterly/Annual Report
Address 1: 12448 Rue Fontenay Court
Address 2: San Diego, CA 92131
Phone: (858) 229-5140
Email: janetmbeaman@gmail.com

9) Disclosure & Financial Information

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

Name: Kathy Lulna
Title: CFO
Relationship to Issuer: None

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: Kathy Luna
Title: CFO
Relationship to Issuer: None

Describe the qualifications of the person or persons who prepared the financial statements:⁵ Luminar CFO

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.

Provide the following qualifying financial statements:

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. 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, Robert Rico certify that:

1. I have reviewed this Disclosure Statement for Luminar Media 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 20, 2024 [Date]

/s/ Robert Rico [CEO's Signature]

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

Principal Financial Officer:

I, Kathy Luna certify that:

1. I have reviewed this Disclosure Statement for Luminar Media Group, LLC;
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 20, 2024 [Date]

/s/ Kathy Luna [CFO's Signature]

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

LUMINAR MEDIA GROUP, INC.
UNAUDITED FINANCIAL STATEMENTS
FOR THE QUARTER ENDED MARCH 31, 2024

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LUMINAR MEDIA GROUP INC

Balance Sheet		
(UNAUDITED)		
	As Of March 31, 2024	As Of March 31, 2023
ASSETS		
Current Assets		
Cash on hand		
Checking	\$ 1,693	\$ 5,992
Total Bank Accounts	1,693	5,992
Accounts Receivable		
Accounts Receivable (A/R)	18,603	-
Total Accounts Receivable	18,603	5,992
Other Current Assets		
Inventory Asset	224,446	181,350
Subscription Receivable	107,380	-
Total Other Current Assets	331,826	181,350
Total Current Assets	352,122	187,342
TOTAL ASSETS	352,122	187,342
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable (A/P)	73,302	34,648
Total Accounts Payable	73,302	34,648
Other Current Liabilities		
Accrued Expenses	47,125	-
Loan Payable - ADL Investments	225,000	225,000
Notes Payable – Other	-	-
Note Payable - Convertible Arin LC	25,000	-
Note Payable - Convertible R. Gallo	50,000	128,776
Notes Payable - Convertible Ronen	106,493	37,717
Total Other Current Liabilities	453,618	391,493
Total Current Liabilities	526,920	426,142
Total Liabilities	526,920	426,142
Equity		
Opening Balance Equity	-	-
Common Stock	5,206	4,856
Preferred Stock	1	1
Additional Paid in Capital	159,564	(100,336)
Retained Earnings	(322,366)	(110,315)
Net Income	(16,953)	(33,005)
Total Equity	(174,799)	(238,799)
TOTAL LIABILITIES AND EQUITY	\$ 352,122	\$ 187,342

See accompanying notes to unaudited combined financial statements.

LUMINAR MEDIA GROUP INC
STATEMENTS OF OPERATIONS
(UNAUDITED)

	For the Quarter Ended March 31, 2024	For the Quarter Ended March 31, 2023
REVENUES	\$ 4,032	\$ 6,450
COST OF SALES	<u>1,318</u>	<u>-</u>
GROSS PROFIT	<u>2,714</u>	<u>6,450</u>
OPERATING EXPENSES:		
Advertising and Promotion	-	11,050
Legal and Professional Fees	7,213	2,562
Other General and Administrative	<u>10,649</u>	<u>12,343</u>
Total Operating Expenses	<u>17,861</u>	<u>25,955</u>
PROFIT FROM OPERATIONS	<u>(15,147)</u>	<u>(19,505)</u>
OTHER (EXPENSES) INCOME:		
Interest Expense	(1,806)	(13,500)
Financing Costs	<u>-</u>	<u>-</u>
Total Other (Expenses) Income	<u>(1,806)</u>	<u>(13,500)</u>
NET INCOME (LOSS)	<u><u>\$(16,953)</u></u>	<u><u>\$(33,005)</u></u>
NET INCOME (LOSS) PER COMMON SHARE - BASIC AND DILUTED	<u><u>(\$0.0003)</u></u>	<u><u>(\$0.001)</u></u>
WEIGHTED AVERAGE COMMON SHARE OUTSTANDING:		
Basic and diluted	<u><u>52,093,441</u></u>	<u><u>48,561,816</u></u>

See accompanying notes to unaudited combined financial statements.

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LUMINAR MEDIA GROUP INC
STATEMENTS OF CHANGES IN SHAREHOLDERS' DEFICIT
FOR THE QUARTER & YEARS ENDED MARCH 31, 2024, 2022 AND 2021
(UNAUDITED)

	Common Stock		Preferred Series A		Additional Paid-in Capital	Accumulated Deficit	Total Shareholders' Deficit
	Shares	Amount	Shares	Amount			
Balance, December 31, 2021	-	-	-	-	-	-	-
Owners Shares	37,000,000	3,700	9,000	1	4,300		8,001
Net Loss						(110,315)	(110,315)
Balance, December 31, 2022	37,000,000	\$ 3,700	9,000	\$ 1	\$ 4,300	\$ (110,315)	\$ (102,314)
Reverse Recapitalization	7,893,441	789			(146,216)		(145,427)
Cancellation of Prior Owners Shares	(38,531,625)	(3,853)					(3,853)
Issuance Of New Ownership Shares	38,000,000	3,800					3,800
Issuance of Preferred A per Employee agreement			1,000	-			-
Conversion of Debt	4,200,000	420			41,580		42,000
Net Loss						(33,005)	(33,005)
Balance, March 31, 2023	48,561,816	\$ 4,856	10,000	\$1	\$ (100,336)	\$ (143,320)	\$ (238,799)
Conversion of Debt	1,000,000	100			9,900		10,000
Net Loss						(103,505)	(103,505)
Balance, June 30, 2023	49,561,816	\$ 4,956	10,000	\$1	\$ (90,436)	\$ (246,825)	\$ (332,304)
Issuance of New Shares	2,531,625	250			(250)		-
Net Loss						(37,618)	(37,618)
Balance, September 30, 2023	52,093,441	\$ 5,206	10,000	\$1	\$ (90,686)	\$ (284,443)	\$ (369,922)
Issuance of New Shares			400		250,000		250,250
Net Loss						(37,924)	(37,924)
Balance, December 31, 2023	52,093,441	\$ 5,206	10,400	\$1	\$ 159,314	\$ (322,366)	\$ (157,845)
Net Loss						(16,953)	(16,953)
Balance, March 31, 2024	52,093,441	\$ 5,206	10,400	\$1	\$ 159,314	\$ (339,320)	\$ (174,799)

See accompanying notes to unaudited combined financial statements.

LUMINAR MEDIA GROUP INC
COMBINED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Quarter ended March 31, 2024	For the Quarter ended March 31, 2023
	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss)	\$ (16,953)	\$ (33,005)
Adjustments to reconcile net loss to net cash used in operating activities:		
Owners Shares issued	-	-
Reorganization from the reverse merger	-	(145,480)
Change in operating assets and liabilities:		
(Increase) Decrease in accounts receivable	17	14,681
(Increase) Decrease in stock subscription	120	-
(Increase) Decrease in Inventory	1,318	(181,350)
Increase (decrease) in accounts payable and accrued liabilities	1,073	33,252
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(14,426)</u>	<u>(311,903)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net Proceeds from stock issuance	-	-
Net proceeds from notes payable	-	298,893
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>-</u>	<u>298,893</u>
NET INCREASE(DECREASE) IN CASH	(14,426)	(13,009)
CASH, beginning of year	<u>16,118</u>	<u>19,001</u>
CASH, end of year	<u>\$ 1,692</u>	<u>\$ 5,992</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for:		
Interest	<u>\$ 1,806</u>	<u>\$ 13,500</u>
Income taxes	<u>\$ -</u>	<u>\$ -</u>
Principal and interest converted on convertible note payable	<u>\$ -</u>	<u>\$ 42,500</u>

See accompanying notes to unaudited combined financial statements.

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LUMINAR MEDIA GROUP, INC.
Notes to the Financial Statements (unaudited)
For the Quarter Ended March 31, 2024

NOTE 1. ORGANIZATION AND NATURE OF BUSINESS

Luminar Media Group, Inc. (“the Company” or “the Issuer”) was organized under the name Retail Spicy Gourmet, Inc. under the laws of the State of Delaware on December 30, 2010. The name was changed to Golden Edge Entertainment, Inc. on February 26, 2013, and to Luminar Media Group Inc. on August 26, 2016. The Company was established as part of the Chapter 11 reorganization of Spicy Gourmet Organics, Inc. (“SGO”). Under SGO’s Plan of Reorganization, as confirmed by the U.S. Bankruptcy Court for the Central District of California, the Company was incorporated to: (1) receive and hold any interest which SGO had in the business of retail sales of imported spices; and (2) issue shares of its common stock to SGO’s general unsecured creditors, to its administrative creditors, and to its shareholder. The Company incorporated its 100% owned subsidiary, Big Data Media, LLC., (“BDM”) under the laws of the State of Delaware on June 1, 2016.

On January 24, 2023, the Company acquired Prestigious Distribution, LLC, Brand Vault, LLC, and Attache Wine & Spirits, LLC in a cash and stock transaction. Pursuant to the Agreement and Plan of Merger and Reorganization resulted in the issuance of 38,000,000 shares of Common Stock of the Company and 9,000 preferred shares of Series A Preferred Stock to the members of the companies acquired, resulting in a change in control of the Company. Concurrently, the Company cancelled 38,531,625 shares of its Common Stock that were returned by Christopher Cook, the Company’s prior President and Chief Executive Officer, in exchange for the ownership of the Company’s Big Data Media subsidiary.

The issuance of shares of our Common Stock to holders of Prestigious Distribution, LLC, Brand Vault, LLC, and Attache Wine & Spirits, LLC’s member units in connection with the Agreement and Plan of Merger and Reorganization was not registered under the Securities Act, in reliance upon the exemption from registration provided by Section 4(2) of the Securities Act, which exempts transactions by an issuer not involving any public offering, and Regulation D and/or Regulation S promulgated by the SEC under that section. The Common Shares issued to Prestigious Distribution, LLC, Brand Vault, LLC, and Attache Wine & Spirits, LLC’s members will be deemed restricted securities under the SEC’s rules and regulations and will be sellable under the SEC’s Rule 144.

Accounting Treatment; Change of Control

The Agreement and Plan of Merger and Reorganization is being accounted for as a “reverse acquisition,” and Prestigious Distributors, together with its wholly owned subsidiaries Brand Vault, LLC, and Attache Wine & Spirits, LLC, is deemed to be the acquirer in the reverse acquisition. Consequently, the assets and liabilities and the historical operations that will be reflected in the financial statements prior to the Agreement and Plan of Merger and Reorganization will be those of Prestigious Distributors, and the consolidated financial statements after completion of the Share Exchange will include the assets and liabilities of Prestigious Distributors, historical operations of Prestigious Distributors and its subsidiaries from the closing date of the Agreement and Plan of Merger and Reorganization. As a result of the issuance of the shares of our Preferred Series A and Common Stock pursuant to the Agreement and Plan of Merger and Reorganization, a change in control of the Company occurred as of the date of consummation of the Agreement and Plan of Merger and Reorganization. Except as described in this Report, no arrangements or

Board of Directors and, to our knowledge, no other arrangements exist that might result in a change of control of the Company.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of consolidation and presentation

The accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles (“GAAP”) as promulgated in the United States of America. All adjustments considered necessary for a fair presentation of financial position, results of operations and cash flows as of March 31, 2024 have been included. The Company’s financial statements are prepared using the accrual basis of accounting in accordance with US GAAP and the Company’s functional and reporting currency is the United States dollar. The Company is still devoting substantially all its efforts to establishing the business and its planned principal operations have not commenced.

The accompanying consolidated financial statements include the accounts of the Company, and its wholly owned subsidiaries, Brand Vault, LLC, and Attache Wine & Spirits, LLC. All inter-company transactions have been eliminated upon consolidation.

Estimates

The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

On an ongoing basis, the Company evaluates its estimates, including those related to accrued liabilities and contingencies, the valuation of income taxes, stock-based compensation, warrants and convertible notes payable. The Company bases its estimates on historical experiences and on various other assumptions believed to be reasonable under the circumstances. Actual results could differ from those estimates. As adjustments become necessary, they are reported in earnings in the period in which they become known.

Earnings per share

The Company computes net loss per share in accordance with the FASB Accounting Standards Codification (“ASC”). The ASC 260 “Earnings Per Share” specifies the computation, presentation and disclosure requirements for loss per share for entities with publicly held common stock.

Basic net loss per share amounts are computed by dividing the net loss by the weighted average number of common shares outstanding.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and on deposit at banking institutions as well as all highly liquid short-term investments with original maturities of 90 days or less.

Concentration of Credit Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash and cash equivalents. The Company places its cash with high quality banking institutions. From time to time, the Company may maintain cash balances at certain institutions in excess of the Federal

Deposit Insurance Corporation limit. The Company has not incurred any loss from this risk.

Fair Value of Financial Instruments

The Company follows guidance for accounting for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. Additionally, the Company adopted guidance for fair value measurement related to nonfinancial items that are recognized and disclosed at fair value in the financial statements on a nonrecurring basis. The guidance establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability.

The Company monitors the market conditions and evaluates the fair value hierarchy levels at least quarterly. For any transfers in and out of the levels of the fair value hierarchy, the Company elects to disclose the fair value measurement at the beginning of the reporting period during which the transfer occurred.

The Company's financial instruments consisted of cash, accounts payable and accrued liabilities, advances, convertible notes payable and derivative liability. The estimated fair values of cash, accounts payable and accrued liabilities, advances, convertible and notes payable approximate their carrying amount due to the short-term maturity of these instruments. The recognition of the derivative liability is based on the weighted-average Black-Scholes option pricing model.

Derivative Financial Instruments

The Company evaluates all its agreements to determine if such instruments have derivatives or contain features that qualify as embedded derivatives. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and is then re-valued at each reporting date, with changes in the fair value reported in the statements of operations. For stock-based derivative financial instruments, the Company uses the Black-Scholes option pricing model to value the derivative instruments at inception and on subsequent valuation dates. The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is evaluated at the end of each reporting period. Derivative instrument liabilities are classified in the balance sheet as current or non-current based on whether or not net-cash settlement of the derivative instrument could be required within twelve months of the balance sheet date. As of March 31, 2024 and December 31, 2023, the Company had no derivative financial instruments associated with its convertible notes.

Revenue Recognition

For the quarters ended March 31, 2024 and 2023, the Company earned \$4,032 and \$6,450 in revenues, respectively. Revenues are generated through the sales of our product in the US and recognized when orders are placed by our distributors.

Stock based compensation

The Company records stock-based compensation in accordance with the ASC 718 “Shares-Based Compensation” FASB Accounting Standards Classification using the fair value method. All transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. Equity instruments issued to employees and the cost of the services received as consideration are measured and recognized based on the fair value of the equity instruments issued.

Income taxes

Income taxes are provided in accordance with the ASC 740 “Income Tax” FASB Accounting Standards Classification. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carry forwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

NOTE 3. GOING CONCERN

The Company sustained an accumulated deficit as of March 31, 2024 in the amount of \$339,320 and a working capital deficiency of \$174,798. The Company’s continuation as a going concern is dependent on its ability to generate sufficient cash flows from operations to meet its obligations and/or obtain additional financing, as may be required.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern; however, the above condition raises substantial doubt about the Company’s ability to do so. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Company be unable to continue as a going concern. Such adjustments could be material.

NOTE 4. NOTES PAYABLE

On January 11, 2022, the Company entered into a Promissory Note in the amount of \$225,000. The Note bears interest at a rate of 18% per annum and the entire principal, together with accrued interest, are payable on or before November 21, 2023. All or a portion of the Note’s principal may be prepaid without penalty. As collateral for the Note and all accrued interest, and pursuant to the Pledge Agreement under this Promissory Note, Dan Boiangin, Conrad Alfonso, and Robert Rico, collectively known as “Pledgers”, have pledged 9,500 shares of Series A Preferred Stock of the Company, owned collectively by them. For each payment of Principal, 500 shares of the Series A Preferred Stock shall be released from the Pledge Agreement and returned to the Pledgers pro rata.

NOTE 5. CONVERTIBLE NOTES PAYABLE

On July 27, 2015, the Company received a total of \$10,000 for issuing a convertible note. This convertible promissory note bears interest from the date of issuance at the rate of 8% per annum. This note was payable one year from the date of issuance. It is convertible any time at a fixed price of \$0.40 per share.

On November 6, 2019, the Company secured a convertible loan in the amount of \$15,000. The loan is payable in one year and bears interest at 20% per annum. The Holder can convert the principle and accrued interest into common shares. The number of common shares into which the loan can be converted shall be determined by dividing the amount being converted by 80% of the bid price on the day of the conversion.

On January 23, 2023, the above two Notes were combined into an Amended and Restated Convertible Debenture, purchased by a third party, resulting in a new principal balance of \$37,717 which include the original principal plus accrued interest. The new convertible note accrues interest at a rate of 10% and matures on January 23, 2024. Interest is payable in cash, or at the option of the Holder, in shares of the Company's common stock. The conversion price per share is \$0.01 per share.

On May 30, 2023, the Amended Convertible Debenture noted above was partially purchased by a third party, resulting in a reduced new principal amount of \$27,717. The new Holder converted their \$10,000 convertible note into 1,000,000 shares of the Company's common stock at a price of \$0.001 per share.

On August 26, 2020, the Company received \$40,250 for issuing a convertible note. The convertible note bears interest from the date of issuance at the rate of 16% per annum. On October 16, 2020, the note was amended to bear interest at 10% with no conversion provision. The note is payable one year from the date of issuance. An additional \$100,000 was advanced under this note in December 2020 and the balance at December 31, 2022 is \$140,250. The Company is negotiating with the noteholder for settlement of the note. Accrued interest of \$30,525.94 is included in accrued liabilities. On January 23, 2023, the Note was purchased by a third party and under the terms of the Agreement, the principal balance of \$170,776 is convertible at \$0.01, in which \$42,000 was converted into 4,200,000 shares of Common Stock on March 14, 2023. On April 26, 2023, \$78,775.95 of the total \$170,775.94 principal owned by the third party purchaser of the Note was sold to another third party. The new owner has the option to convert their Note to the Company's common stock at \$0.001 per share.

On June 30, 2023, the Company secured a convertible loan in the amount of \$25,000. The loan is payable in one year and bears interest at 12% per annum. The entire principal amount is due and payable at maturity. The Holder can convert the accrued interest into shares of the Company's common stock at \$0.0001 par value per share.

NOTE 6. STOCKHOLDERS' EQUITY COMMON STOCK

The authorized share capital of the Company consists of 500,000,000 shares of common stock with \$0.0001 par value, and 20,000,000 shares of preferred stock, Series A, also with \$0.0001 par value. No other classes of stock are authorized.

COMMON STOCK: As of March 31, 2024 and March 31, 2023, there were a total of 52,093,441 and 48,561,816 common shares issued and outstanding, respectively.

PREFERRED STOCK: The authorized share capital of the Company includes 20,000,000 shares of preferred stock, Series A, with \$0.0001 par value. As of March 31, 2024, 10,400 shares of preferred stock, Series A had been issued and one shares of preferred stock were outstanding.

NOTE 7. LOSS PER SHARE

The computation of loss per share for the period ending March 31, 2024 is as follows:

For the quarter ended March 31, 2024, the net loss was \$16,953 and the weighted number of shares outstanding was 52,093,441 for a basic loss per share of (\$0.0003). For the three months ended March 31, 2023, the net loss was \$33,005.

NOTE 8. INCOME TAXES

ASC 740. ASC 740 clarifies the accounting for income taxes by prescribing a minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. It also provides guidance on derecognition, measurement, classification, interest and penalties, accounting in interim periods, disclosure and transition. The Company did not recognize any additional liability for unrecognized tax benefits as a result of the adoption of ASC 740. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Valuation allowances are established when it is more likely than not that some or all of the deferred tax assets will not be realized. There were no temporary differences which give rise to deferred tax asset nor liability during the Quarter Ended March 31, 2024.

The Company believes that its income tax filing positions and deductions would be sustained on audit and do not anticipate any adjustments that would result in a material change to our financial position. Therefore, no reserves for uncertain income tax positions have been recorded pursuant to ASC 740. In addition, the Company did not record a cumulative effect adjustment related to the adoption of ASC 740. The Company's policy for recording interest and penalties associated with income-based tax audits is to record such items as a component of income taxes.

The Company tax provision determined using an estimate of its annual effective tax rate using enacted tax rates expected to apply to taxable income in the years in which they are earned, adjusted for discrete items, if any, that are taken into account in the relevant period. Each quarter we update our estimate of the annual effective tax rate, and if our estimated tax rate changes, we make a cumulative adjustment. There was no income tax payable as of March 31, 2024.

NOTE 9. RELATED PARTY TRANSACTIONS

The Company neither owns nor leases any real or personal property. The officers and directors for the Company are involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 10. COMMITMENTS

None

NOTE 11. SUBSEQUENT EVENTS

None