

Rogue Station Companies, Inc.

1201 Orange St., Suite 1201
Wilmington, DE 19899-0511

307-381-0237
www.drjgroups.com
info@drjgroups.com

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

155,583,086 as of March 31, 2024 (Current Reporting Period Date or More Recent Date)

155,583,086 as of December 31, 2023 (Most Recent Completed Fiscal Year End)

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

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

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

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

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

Rogue Station Companies, Inc. intends to become DRJ Group International LTD upon completion of the review by Finra and notice to our transfer agent and OTC Markets for the commencement of the corporate action requested.

NX Uranium Co. changed its name to Rogue Station Companies, effective May 7, 2019.

NX Capital Co changed its name to NX Uranium, Inc. effective September 29, 2014.

The Company was formed in Delaware on June 11, 2013, under the name NX Capital Co., as a wholly owned subsidiary of NexHorizon Communications, Inc. for purposes of effecting a reorganization under Section 251(g) of the Delaware General Corporations Law. These provisions permit the formation of holding companies and permit forward triangular Parent-Sub mergers for such purposes. Effective July 30, 2013, the Company, NexHorizon and another newly formed, wholly owned subsidiary, Neh2013, Inc., entered into a plan of merger and reorganization: NexHorizon was merged into Neh2013, and the shareholders of NexHorizon received shares of NX Capital on a one-for-one basis. Following the transaction, NX Capital was the survivor, and Neh2013 was its sole subsidiary (NexHorizon was dissolved by merger). Neh2013 was sold to a third-party, and NX Capital's shares commenced trading OTC under the symbol NXCP.

On October 13, 2023, the Company purchased DRJ Limited, a Hong Kong company, with the issuance of 140 Series B Preferred shares with a value of \$140,000. On the same date the Company formed DRJ Wyoming Limited and further restructured and held DRJ Limited as intermediate holding company on October 17,2023.

On January 2, 2024, the Company purchased through DRJ Wyoming Limited, Bizgear Corporate Consulting Limited, a Hong Kong company which provided corporateconsultancy service for \$30,000 from a related party.

Current State and Date of Incorporation or Registration: Delaware

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

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

From inception until this filing the Company has been active in Delaware

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:

Upon obtaining Finra acknowledgement the 1:10 reverse stock split will be affected.

Address of the issuer's principal executive office:

1201 Orange St, Suite 1201, Wilmington, DE 19899

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:

2) Security Information

Transfer Agent

Name: Standard Registrar & Transfer Co, Inc.
Phone: 801-571-8844
Email: brandy@standardregistrar.com
Address: E 400 South, Salt Lake City, UT 89111

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>RGST</u>
Exact title and class of securities outstanding:	<u>Common</u>
CUSIP:	<u>775367105</u>
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>395,000,000</u> as of date: <u>3/11/24</u>
Total shares outstanding:	<u>155,583,086</u> as of date: <u>3/31/24</u>
Total number of shareholders of record:	<u>387</u> as of date: <u>3/31/24</u>

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

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

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Preferred Stock</u>
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>1,000,000</u> as of date: <u>3/11/24</u>
Total shares outstanding:	<u>0</u> as of date: <u>3/31/24</u>
Total number of shareholders of record:	<u>0</u> as of date: <u>3/31/24</u>

Exact title and class of the security:	<u>Series B Convertible Preferred Stock</u>
Par or stated value:	<u>\$0.0001</u>
Total shares authorized:	<u>12,500</u> as of date: <u>10/13/23</u>
Total shares outstanding:	<u>140</u> as of date: <u>3/31/24</u>
Total number of shareholders of record:	<u>1</u> as of date: <u>3/31/24</u>

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

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

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

One share/one vote

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

The class votes as 50.1% of all votes on matters subject to a shareholder vote or shareholder consent regardless of the amount of common shares outstanding until December 31, 2030 or any seven-year extension thereof. Each share has a stated value of \$1,000.

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 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 Opening Balance:			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>12/31/21</u>	Common: <u>145,535,540</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.
05/28/2022	New Issuance	7,254,546	Common	.0001	No	Randy Clark, COO SRAX, Inc.	Marketing Services	Restricted	4(a)(2)
07/21/2022	New Issuance	1,000,000	Common	.0001	No	Tom Fry Freeman United Limited Partnership	Marketing Services	Restricted	4(a)(2)
07/21/2022	New Issuance	750,000	Common	.0001	No	Gary Bryant Newport Capital Consultants, Inc.	Marketing Services	Restricted	4(a)(2)
02/17/2023	New Issuance	1,043,000	Common	.001	Yes	Grant Mackenzie	Service (OID)	Restricted	4(a)(2)
10/18/2023	New Issuance	140	Preferred, Series B	.0001	No	Chan Kam Ki	Acquisition	Restricted	4(a)(1)
Shares Outstanding on Date of This Report:									
Ending Balance:		Ending Balance							
Date <u>3/31/2024</u>	Common: <u>155,583,086</u> Preferred: <u>140</u>								

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

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.)

07/25/2023	242,534	294.830	0	07/24/23	Closing bid price on the date of conversion but not more than 9.99% of the outstanding shares after conversion	Sandor Miklos	Conversion to a note from Due to related party. All amounts were cash.
10/13/2023	242,534	242.534	0	At will	Purchased from Sandor Miklos. Settlement Agreement with the Company states that the note will be converted to 242,534,100 common shares when available after the 1:10 reverse stock split is completed.	Chan Kam Ki	Due to related party.

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")

Rogue Station Companies, Inc. owns two subsidiaries and is in the process of procuring more. DRJ Limited is a Hong Kong licensed trust or company services provider. A wide range of services are provided including accounting and tax reporting plus secretarial and corporate advisory assistance. In addition, DRJ Limited also serves as a named company secretary and authorized representative for companies listed on the Hong Kong Stock Exchange.

Future acquisitions will increase the number of services available while also increasing the volume of existing services.

DRJ Wyoming Limited will be activated during 2024.

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

DRJ Limited Hong Kong
DRJ Wyoming Limited
Bizgear Corporate Consulting Limited

C. Describe the issuers' principal products or services.

International financial services.

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.

Please describe the premises, address, square footage and monthly cost

The Company has rented an office of approximate 900 sq ft (the "Office") at monthly rent of approximate US\$ 5,100 for 3 years commenced from 1 January 2023 to 31 December 2025. The Office is located at Unit 1517, 15/F, Tower 2, Kowloon Commerce Centre, 51 Kwai Cheong Road, Kwai Chung, New Territories, Hong Kong.

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

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

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

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

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Clifford P Redekop	President and Company Secretary	2269 Merrimack Valley Ave Henderson NV 89044	None			
Chan Kam KI	Chairman and Treasurer	Flat 5, 15/F, BLK K, Yin Fu Hse, Tin Fu Ct, Tin Shui Wai, NT, HONG KONG	82,821,324 140	Common Preferred	53.23 100.00	
Yun Shi	Director and Company Secretary	2516 Medina Cir Medina, WA 98039	None			
Sin Mei Cheung	Director	Room 3409 Cheong Sin House, Upper Wong Tai Sin Estate, Wong Tai Sin, Kowloon, Hong Kong	None			

Yun Shi resigned from all positions on 12/11/23

Sin Mei Cheung was appointed as Director on 12/11/23

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

7) Legal/Disciplinary History

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: Donald Keer, Esq
Address 1: 3663 Greenwood Circle
Address 2: Chalfont, PA 18914
Phone: 215-962-9378
Email: keeresq@gmail.com

Accountant or Auditor

Name: Carol Beere
Firm: Green Stone Group Holdings LLC
Address 1: 2420 Carland Rd
Address 2: Owosso, MI 48867
Phone: 443-745-6619
Email: carolb444@hotmail.com

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (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: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: **Clifford P Redekop**
Title: **President**
Relationship to Issuer: **Officer and Director**

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: **Carol J Beere**
Title: **None**
Relationship to Issuer: **None**

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

Ms. Beere holds a bachelor's in business degree with a major in accounting from the University of Maryland and more than 48 years of accounting experience.

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Clifford P Redekop certify that:

1. I have reviewed this Disclosure Statement for Rogue Station Companies, 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 10, 2024

/s/ Clifford P Redekop

Principal Financial Officer:

I, Clifford P Redekop certify that:

1. I have reviewed this Disclosure Statement for Rogue Station Companies, 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 10, 2024

/s/ Clifford P Redekop

Rogue Station Companies, Inc.
Consolidated Balance Sheet
(unaudited)

ASSETS				
		At		At
		March 31,		December 31,
		<u>2024</u>		<u>2023</u>
Current Assets				
Cash	\$	55,411	\$	14,503
Trade receivables		140,394		112,573
Other receivables		44,438		47,158
Prepayments		4,360		8,672
Total Current Assets		244,603		182,906
Non-Current Assets				
Property and equipment, net		102,468		117,091
Intangible asset, net		23,808		6,279
Total Non-Current Assets		126,276		123,370
TOTAL ASSETS	\$	370,879	\$	306,276
LIABILITIES & STOCKHOLDERS' DEFICIENCY				
Current Liabilities				
Accounts payable and accrued expenses	\$	50,888	\$	37,331
Contract liabilities		23,921		32,177
Lease liabilities		49,754		53,365
Notes related parties		242,534		242,534
Due related parties		58,005		24,360
Total Current Liabilities		425,103		389,767
Long-term Liabilities		52,579		62,784
TOTAL LIABILITIES		477,682		452,551
Stockholders' Deficiency				
Common stock, 250,000,000 shares authorized, par value \$.0001, issued and outstanding 155,583,086 and 155,583,086 at March 31, 2024, and December 31, 2023, respectively		15,558		15,558
Preferred Stock, 1,000,000 shares authorized, par value \$.0001, issued and outstanding Series B 140 and 0 at March 31, 2024 and December 31, 2023		-		-
Additional paid in capital		3,199,775		3,199,775
Accumulated deficit		(3,322,135)		(3,361,608)
Total Stockholders' Equity (Deficit)		(106,803)		(146,275)
Total Liabilities and Stockholders' Deficit	\$	370,879	\$	306,276

Rogue Station Companies, Inc.
Consolidated Statement of Operations
(unaudited)

		For the Period Ended		Restated
		March 31,		For the Period Ended
		<u>2024</u>		<u>2023</u>
Revenue				
Sales	\$	246,851	\$	-
Total Revenue		246,851		-
Cost of Goods Sold				
Cost of Goods Sold		108,801		-
Total Cost of Goods		108,801		-
Gross Profit	\$	138,050	\$	-
Expenses				
Advertising and marketing	\$	-	\$	-
Bank fees		256		-
Office expense		267		-
Professional fees		7,206		490
Taxes and licenses		276		450
General and administrative		88,072		140
Total Expenses		97,062		1,080
Income (Loss) from Operations	\$	40,988	\$	(1,080)
Other Income (Expenses)				
Interest expense		(1,569)		-
Provision for credit losses		-		-
Other income (loss)		-		-
Total Other Income (Expense)		(1,515)		-
Net Gain (Loss) Before Provision for Income Tax		39,473		(1,080)
Provision for income taxes		-		-
Net Income (Loss)	\$	39,473	\$	(1,080)
Basic earnings (loss) per share	\$	\$0.0003	\$	(\$0.0000)
Weighted average number of common shares – basic		155,583,086		155,038,408

Rogue Station Companies, Inc.
Consolidated Statement of Cash Flows
(unaudited)

		Period Ended		Restated Period Ended
		March 31,		March 31,
		<u>2024</u>		<u>2023</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Net income (loss)	\$	39,473	\$	(1,080)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:				
Advertising		-		-
Debt forgiveness		-		-
Provision for credit loss		-		-
Finance expense		1,569		-
Depreciation and amortization		14,623		-
Changes in operating assets and liabilities:				
(Increase) decrease in trade receivables		(14,231)		-
Increase (decrease) in accounts payable and accrued expenses		4,163		1,080
(Increase) decrease in prepayments		7,460		-
Increase (decrease) in contract liabilities		(8,256)		-
Net cash from (used by) operating activities		44,801		-
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Acquisition of property and equipment		-		-
Acquisition of subsidiary and net cash acquired		(22,153)		-
Net cash (used) in investing activities		(22,153)		-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>				
Proceeds (payments) from (on) due to related parties		33,645		-
Repayments of lease liabilities		(15,385)		-
Net cash provided by financing activities		18,260		-
Net increase (decrease) in cash and cash equivalents	\$	40,908	\$	-
Cash at beginning of period	\$	14,503	\$	-
Cash at end of period	\$	55,411	\$	-
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>				
Interest paid	\$	1,569	\$	-
Income taxes paid	\$	-	\$	-

These financial statements present fairly, in all respects, the financial position of the company and the results of its operations and cash flows for the periods presented in conformity with GAAP in the United States consistently applied,

See accompanying notes to financial statements.

Rogue Station Companies, Inc.
Consolidated Statement of Stockholders' Deficiency

	Preferred Stock		Common Stock		Additional Paid In Capital	Accumulated Deficit	Total Stockholders' Deficit
	Shares	Amount	Shares	Amount			
Balance, December 31, 2021	-	\$ -	145,535,540	\$ 14,554	\$ 2,001,443	\$ (2,314,295)	\$ (298,298)
Stock issued for services	-	-	9,004,546	900	1,058,350	-	1,059,250
Issuance of warrants	-	-	-	-	43	-	43
Adjustments for disposal	-	-	-	-	(961,278)	2	(961,276)
Net loss for the year ended December 31, 2022	-	-	-	-	-	(59,837)	(59,837)
Balance, December 31, 2022	-	\$ -	154,540,086	\$ 15,454	\$ 2,098,558	\$ (2,374,130)	\$ (260,118)
Shares issued for services	-	-	1,043,000	104	939	-	1,043
Adjustment for asset disposal	-	-	-	-	960,278	(2)	960,276
Adjustment for acquisition	140	-	-	-	140,000	-	140,000
Net loss for the year ended December 31, 2023	-	-	-	-	-	(987,478)	(987,478)
Balance, December 31, 2023	140	\$ -	155,583,086	\$ 15,558	\$ 3,199,775	\$ (3,361,608)	\$ (146,275)
Net income for the period ended March 31, 2024	-	-	-	-	-	39,473	39,473
Balance, March 31, 2024	140	\$ -	155,583,086	\$ 15,558	\$ 3,199,775	\$ (3,32,135)	\$ (106,803)

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

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Note 1 - Summary of Significant Accounting Policies, Nature of Operations and Use of Estimates

Nature of Operations

Rogue Station Companies, Inc. ("RGST") is a Delaware corporation. The Company's registered office is located at 1201 Orange Street, Suite 1201, P.O Box 511 in the city of Wilmington, County of New Castle, Delaware, 19899-0511, United States of America. Later the name of the Company was changed to Everdime, Inc. after a reverse takeover transaction as explained below.

Everdime Technology Inc. ("Everdime") is a multi-disciplinary cryptocurrency technology innovator-based Wyoming, with a current emphasis on the use of tokens and non-fungible tokens (NFT) to monetize social networks for operators and participants. The Company's principals have developed technologies and a suite of applications that provide infrastructure for the generation of Fan Tokens and NFTs using the Ethereum and Solana blockchains, create, buy, and trade NFTs and cryptocurrencies.

Reverse-take-over (RTO)

On December 8, 2021, RGST (legal acquirer) finalized a Share Exchange Agreement whereby RGST issued 110,428,432 exchangeable shares for 100% of the common stock of Everdime (accounting acquirer) (the "Share Exchange"). The share capital of Everdime before RTO was 10 million shares (after RTO:110,428,432 shares), which were retroactively adjusted to reflect the RTO impact. Accordingly, the number and the value of these shares have been presented as part of common stock with a corresponding credit to the accumulated deficit. As a result of the share exchange, Everdime is now a wholly owned subsidiary of RGST. This transaction has been accounted for as a reverse merger. Consequently, the assets and liabilities and the historical operations reflected in the consolidated financial statements for the period prior of December 8, 2021, are those of Everdime and are recorded at the historical cost basis. After December 8, 2021, the Company's consolidated financial statements include the assets and liabilities of both RGST and Everdime and the historical operations of both after that date as one entity.

For accounting purposes, this transaction was treated as an acquisition of RGST and recapitalization of Everdime. Everdime was the accounting acquirer and the results of its operations carried over. Accordingly, all prior year financial statements presented for comparative purposes are those of Everdime. Accordingly, the operations of RGST are not carried over and adjusted to \$0. Immediately prior to merger, RGST has net liabilities of \$163,420 which were acquired and presented in the consolidated financial statements.

Prior to RTO transaction, the shareholders of Series A preferred stock were converted to common shares.

Everdime was sold on October 13, 2023.

Covid -19

On March 11, 2020, the World Health Organization declared the outbreak of Coronavirus ("COVID-19") a pandemic. There is significant uncertainty regarding the extent and duration of the impact that the COVID- 19 pandemic will have on the Company's operations. The extent to which the impacts of COVID-19 pandemic affect the judgments and estimates depending on future developments, which are highly uncertain and cannot be predicted. Management will continue to monitor and assess the impact of the pandemic on its judgments, estimates, accounting policies and amounts recognized in these consolidated financial statements.

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Summary of Significant Accounting Policies

On October 13, 2023, the Company acquired 100% of DRJ Limited a Hong Kong corporate services company for 140 shares of Convertible Preferred Series B stock valued at \$140,000 USD. On the same date the Company formed an additional subsidiary, DRJ Wyoming Limited. Upon completion of the transaction a change of control to Chan Kam Ki was affected. Simultaneously Sandor Miklos repurchased our Everdime Technology, Inc. subsidiary for the assumption of its current debt which exceeded \$360,000 USD.

The Company entered into a merger agreement with DRJ International Group Limited in Wyoming and has notified FINRA of the transaction. The Company will operate under that name upon conclusion of the transaction.

In March 2024, the Company declared the merger as null and void, reinstated the Company in Delaware, changed the Company name to DRJ International Group Limited and increased the authorized shares to 396,000,000 consisting of 395,000,000 common shares and 1,000,000 preferred shares. The State of Delaware was also noticed of a 1:10 reverse split of outstanding shares. FINRA has been informed of these changes and we await the conclusion of the process.

The Company purchased Bizgear Corporate Consulting Limited on January 2, 2024 through our subsidiary, DRJ Wyoming Limited, for \$30,000 cash.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates estimates and assumptions. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. This applies in particular to useful lives of non-current assets, impairment of non-current assets, allowance for doubtful receivables, allowance for slow-moving and obsolete inventory, and valuation allowance for deferred tax assets. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

Principles of Consolidation

The consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") and are expressed in United States dollars ("USD").

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary – Everdime, Inc. All inter-company transactions and balances have been eliminated in preparing the consolidated financial statements.

Cash

Cash includes cash on hand and balances with banks.

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Summary of Significant Accounting Policies (continued)

Accounts Receivable

Account receivables are recorded, net of allowance for doubtful accounts and sales returns. Management reviews the composition of accounts receivable and analyzes historical bad debts, customer concentration, customer creditworthiness, current economic trends, and changes in customer payment patterns to determine if the allowance for doubtful accounts is adequate. An estimate for doubtful accounts is made when collection of the full amount is no longer probable. Delinquent account balances are written-off after management has determined that the likelihood of collection is not probable and known bad debts are written off against the allowance for doubtful accounts when identified.

Inventory

Inventories are valued at the lower of cost (determined by the first in, first-out method) and net realizable value. Management compares the cost of inventories with the net realizable value and allowance is made for writing down their inventories to net realizable value, if lower. The Company periodically assessed its inventory for slow-moving and/or obsolete items and any change in the allowance is recorded in the cost of revenue in the accompanying consolidated statements of operations and comprehensive loss.

Property and Equipment

Property and equipment are stated at cost less depreciation and impairment. Expenditures for maintenance and repairs are charged to earnings as incurred; additions, renewals and betterments are capitalized. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the respective accounts, and any gain or loss is included in operations. Depreciation of property and equipment is provided using the straight-line balance method for substantially all assets with estimated lives.

Leases

The Company applies the provisions of ASC Topic 842, *Leases* which requires lessees to recognize lease assets and lease liabilities on the balance sheet. The Company determines whether a contract is or contains a lease at inception of the contract and whether that lease meets the classification criteria of a finance or operating lease. When available, the Company uses the rate implicit in the lease to discount lease payments to present value; however, most of the Company's leases do not provide a readily determinable implicit rate. Therefore, the Company must discount lease payments based on an estimate of its incremental borrowing rate.

Long-Lived Assets

The Company applies the provisions of ASC Topic 360, *Property, Plant, and Equipment*, which addresses financial accounting and reporting for the impairment or disposal of long-lived assets. ASC 360 requires impairment losses to be recorded on long-lived assets, including right-of-use assets, used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair values are reduced for the cost of disposal. Based on its review on December 31, 2023, the Company believes there was no impairment of its long-lived assets.

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Summary of Significant Accounting Policies (continued)

Intangible Assets

The Company's intangible assets are being amortized over their estimated useful lives. The intangible assets with finite useful lives are reviewed for impairment when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair value of the long-lived assets. Based on its reviews on December 31, 2023, the Company has recorded an impairment of Nil on its intangible assets.

Right-of-use Assets

The Company's right-of-use assets consist of leased assets recognized in accordance with ASC 842, *Leases*, which requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts. Right-of-use assets represent the Company's right to use of an underlying asset for the lease term and lease liability represents, the Company's obligation to make lease payments arising from the lease, both of which are recognized based on the present value of the future minimum lease payments over the lease term at the commencement date. Leases with a lease term of 12 months or less at inception are not recorded on the consolidated balance sheet and are expensed on a straight-line basis over the lease term in the consolidated statements of operations and comprehensive loss. The Company determines the lease term by agreement with lessor. In cases where the lease does not provide an implicit interest rate, the Company uses the Company's incremental borrowing rate based on the information available at commencement date in determining the present value of future payments.

Fair Value of Financial Instruments

For certain of the Company's financial instruments, including cash, other receivables, accounts payable, and due to related parties, the carrying amounts approximate their fair values due to their short-term maturities.

FASB ASC Topic 820, *Fair Value Measurements and Disclosures*, requires disclosure of the fair value of financial instruments held by the Company. FASB ASC Topic 825, *Financial Instruments*, defines fair value, and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The carrying amounts reported in the consolidated balance sheets for receivables and current liabilities each qualify as financial instruments and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments and their expected realization, low risk of counterparty default and their current market rate of interest. The three levels of valuation hierarchy are defined as follows:

Level 1 inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.

Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets in inactive markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 inputs to the valuation methodology use one or more unobservable inputs which are significant to the fair value measurement.

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic 480, *Distinguishing Liabilities from Equity*, and FASB ASC Topic 815, *Derivatives and Hedging*.

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Summary of Significant Accounting Policies (continued)

For certain financial instruments, the carrying amounts reported in the balance sheets for cash and current liabilities, including accounts payable and other liabilities, due to related parties, each qualify as a financial instrument, and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments.

and their expected realization and their current market rate of interest. The carrying value of notes payable approximates their fair values due to current market rate on such debt.

As of March 31, 2024 and December 31, 2023, respectively, the Company did not identify any financial assets and liabilities required to be presented on the balance sheet at fair value, except for bank, which are carried at fair value using Level 1 inputs.

Revenue Recognition

The Company's revenue recognition reflects the updated accounting policies as per the requirements of ASU No. 2014-09, *Revenue from Contracts with Customers* ("Topic 606"). As sales are and have been primarily from providing services the Company has no significant post-delivery obligations.

Revenue from providing services and product sales recognized under *Topic 606* in a manner that reasonably reflects the delivery of its products and services to customers in return for expected consideration and includes the following elements:

executed contracts with the Company's customers that it believes are legally enforceable; and

identification of performance obligations in the respective contract; and

determination of the transaction price for each performance obligation in the respective contract; and

allocation the transaction price to each performance obligation; and

recognition of revenue only when the Company satisfies each performance obligation.

These five elements, as applied to the Company's revenue category, are summarized below:

Services – gross service revenue is recorded in the accounting records at the time the services are provided (point-in-time) on an accrual basis at the provider's established rates. The Company reserves a provision for contractual adjustment and discounts that are deducted from gross service revenue. The Company reports revenues net of any sales, use and value added taxes.

Product sales – revenue is recorded at the point of time of delivery.

Payments received before all the relevant criteria for revenue recognition are satisfied are recorded as unearned revenue. Unearned revenue is included with accrued expenses in the accompanying consolidated balance sheets.

Sales returns and allowances were insignificant for the period ended December 31, 2023. The Company does not provide unconditional right of return, price protection or any other concessions to its customers.

Income Taxes

The Company accounts for income taxes in accordance with ASC Topic 740, *Income Taxes*. ASC 740 requires a

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Summary of Significant Accounting Policies (continued)

company to use the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. 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 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.

Under ASC 740, a tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. The Company has no material uncertain tax positions for any of the reporting periods presented.

Stock-Based Compensation

The Company records stock-based compensation in accordance with FASB ASC Topic 718, Compensation – Stock Compensation. FASB ASC Topic 718 requires companies to measure compensation cost for stock-based employee compensation at fair value at the grant date and recognize the expense over the requisite service period. The Company recognizes in the consolidated statements of operations and comprehensive loss the grant-date fair value of stock options and other equity-based compensation issued to employees and non-employees.

Basic and Diluted Earnings Per Share

Earnings per share is calculated in accordance with ASC Topic 260, *Earnings Per Share*. Basic earnings per share (“EPS”) is based on the weighted average number of common shares outstanding. Diluted EPS assumes that all dilutive securities are converted. Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period. Due to the net loss incurred potentially dilutive instruments would be anti-dilutive. Accordingly, diluted loss per share is the same as basic loss for all periods presented.

Statement of Cash Flows

Cash flows from the Company’s operations are calculated based upon the local currencies using the average translation rates. As a result, amounts related to assets and liabilities reported on the consolidated statements of cash flows will not necessarily agree with changes in the corresponding balances on the consolidated balance sheets.

Recent Accounting Pronouncements

There have been no new accounting pronouncements not yet effective that have significance, or potential significance, to our Consolidated Financial Statements.

Note 2 – Related Party Transactions

Certain stockholders have made certain advances to the Company on an interest-free basis, payable upon demand. The Company has not computed interest on the advances and has treated the interest of \$0 as contributed capital with an offset to interest expense. During the period ended March 31, 2024, the officer paid certain administrative expenses and acquisition expenses on the Company’s behalf and advanced the Company a net amount of \$33,645.

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Note 3 – Intangible Assets

On October 13, 2023, the Company acquired \$6,279 intangible assets representing goodwill from its purchase of DRJ Limited through the issuance of 140 shares of Convertible Preferred Series B stock.

On January 2, 2024, the Company acquired \$17,528 intangible assets representing goodwill from its purchase of Bizgear Corporate Consulting Limited at consideration payable of \$30,000.

Note 4 – Trade payable and other liabilities.

Trade payable and other liabilities on March 31, 2024, and March 31, 2023, consisted of the following:

	March 31, 2024	March 31, 2023
Accounts payable	\$ 50,888	\$ 18,664
Accrued salary and other liabilities	126,254	0
Total	\$ 177,142	\$ 18,664

Note 5 – Related Party Transactions

As of March 31, 2024, and March 31, 2023, the amount due to related parties was \$300,539 and \$242,534, respectively. The balance due to related party includes an interest free and unsecured loan of \$242,534 to the Company by stockholder which is payable upon demand. A settlement agreement has been reached to settle the debt that includes 242,534, when available after 1:10 reverse stock split is effective.

Note 6 – Stockholders' Deficiency

Authorized

Common Stock:

As of March 31, 2024, the Company is authorized to issue 395,000,000 of common shares with a par value of \$0.0001.

Preferred Stock:

As of December 31, 2023, the Company is authorized to issue 1,000,000 preferred shares with a par value of \$0.0001.

Issued and outstanding

Common Stock:

On February 17, 2023, the Company issued 1,043,000 common shares in payment to a director with a value of \$1,043 which is included in the consulting expense in the Consolidated Statement of Operations.

Preferred Stock:

On October 13, 2023 the Company issued 140 shares of Convertible Preferred Series B stock with a value of \$140,000.

As of March 31, 2024, and March 31, 2023, there were 155,583,086 and 155,583,086 common shares issued and outstanding, respectively. As of March 31, 2024 and March 31, 2023 there were 140 and 0 preferred shares issued and outstanding.

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Note 7 – Prepayments

Prepayments at March 31, 2024 and March 31, 2023 consisted of the following:

	March 31, 2024	March 31, 2023
Prepayment	\$ 4,360	\$ 0
Less: Amortization	0	0
Total	\$ 4,360	\$ 0

Note 8 – Warrant

All warrants have expired as of December 31, 2023.

Note 9 – Income taxes.

The Tax Cuts and Jobs Act (the “Act”) enacted on December 22, 2017, reduces the US federal corporate tax rate from 35% to 21% and requires companies to pay a one-time transition tax on earnings of certain foreign subsidiaries that were previously tax deferred and creates new taxes on certain foreign sourced earnings. As of year end, the Company has not completed the accounting for the tax effects of enactment of the Act; however, as described below, it has made a reasonable estimate of the effects on existing deferred tax balances. These amounts are provisional and subject to change.

The provision for income taxes is calculated at US corporate tax rate of approximately 21% as follows:

	For the period ended March 31, 2024	For the year ended December 31, 2023
Net income (loss) from operations	\$ 43,558	\$ (75,131)
Expected income tax expense (recovery)	9,147	(15,778)
Change in valuation allowance	\$ (9,147)	\$ 15,778

Deferred tax assets

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carry forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. 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 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.

No tax benefit has been reported in the consolidated financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

Rogue Station Companies, Inc.
Notes to the Consolidated Financial Statements
Period ended March 31, 2024, and 2023

Note 10 – Contingencies

The Company may be party to certain legal proceedings from time-to-time incidental to the conduct of its business. These proceedings could result in fines, penalties, compensatory or treble damages, or non-monetary relief. The nature of legal proceedings is such that the Company cannot assure the outcome of any matter, and an unfavorable ruling or development could have a materially adverse effect on our consolidated financial position, results of operations and cash flows in the period in which a ruling or settlement occurs. However, based on information available to the Company's management to date, the Company's management does not expect that the outcome of any matter pending against the Company is likely to have a materially adverse effect on the Company's consolidated financial position, results of operations, cash flows or liquidity. Currently, there are no known contingencies.

Note 11 – Restatements

All data for the period ended March 31, 2023 have been restated to remove all Everdime Technologies, Inc. related activities and are thus presented as only Rogue Station Companies, Inc. related operating activities for the period.

Note 12 – Subsequent Events

None