

Alternative Reporting Standard: Disclosure Guidelines for the Pink[®] Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines (“Guidelines”)¹ that set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our “Alternative Reporting Standard.” We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.²

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service:** To submit an application, visit [Gateway](#) to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.
2. **Publish Initial Disclosure:** Upload the following documents through OTCIQ:
 - *Annual Report* for the most recently completed fiscal year.
 - *All Quarterly Reports* for the Current Fiscal Year.

Annual or Quarterly Reports are composed of:

- **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
- **Financial Statements:** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

Qualifying Financial Statements include:

- Audit Letter, if audited
- Balance Sheet
- Statement of Income
- Statement of Cash Flows
- Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
- Notes to Financial Statements

3. **Publish Attorney Letter:** If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:

¹ These Guidelines have been designed to encompass the “current information” requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

² OTC Markets Group may require companies with securities designated as “Caveat Emptor” or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

- **Attorney Letter Agreement:** The attorney for the company must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#).
- **Attorney Letter:** After the attorney reviews the company’s disclosure, publish the “Attorney Letter With Respect to Current Information” through OTCIQ. Attorney Letters must be in accordance with the [Attorney Letter Guidelines](#).

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4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Reports:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Requirements:** To qualify for Current Information on an ongoing basis, companies must:
 - Publish reports through OTCIQ on the following schedule:
 - Quarterly Report within **45 days** of the quarter end
 - Annual Report within **90 days** of the fiscal year end
 - Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
 - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.
 - Maintain an Active standing in the Company’s State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.
2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. “Company Insiders” shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
 - Publish reports on the following schedule:
 - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.
 - Review and Verify the Company’s profile information through OTCIQ at least once every 12 months.
 - Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.³

Material corporate events may include:

- Changes to the company's shell status. Please refer to our [FAQ on Shell Companies](#)
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

³ "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcm Markets.com/corporate-services/ir-tools-services>



424 E. Central Blvd, Suite 308,
Orlando, Florida 32801

Company Telephone: (321) 465-9899
Company Website: <https://costas-inc.com>
Company Email: admin@costas-inc.com

Quarterly Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

465,728,363 as of September 30, 2024 (Current Reporting Period Date or More Recent Date)

445,728,363 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.

The Company was originally organized as Costas, Inc. on December 10, 1998. There have been no predecessor entities.

Current State and Date of Incorporation or Registration: Nevada and December 10, 1998

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

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

The state of incorporation of the issuer is the State of Nevada which has been the state of incorporation since inception.

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

The state of incorporation of the issuer is the State of Nevada which has been the state of incorporation since inception.

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

On August 15, 2022, the Company completed a definitive agreement to acquire the assets of Smile Dental Management LLC (Formerly Prime Dental Lab, LLC.) ("Smile Dental"), an Orlando-based dental lab in operation since 2012. Total consideration was paid to the managing member of Smile Dental in a combination of cash and registered shares for the assets, which includes all equipment, customer relationships, and associated revenue. The Company commenced operations in the dental lab business effective September 1, 2022. During the quarter ended March 31, 2023 the Company and John Kim, the sole member of Smile Dental executed an addendum to the definitive agreement with Smile Dental (the "Smile Amendment") whereunder the terms of the payment of the Cash Consideration as part of Purchase Price were revised and it was agreed between the parties that the first instalment shall be released immediately, as of March 24, 2023, and the second Cash Instalment shall be payable on the date that is no later than seven (7) calendar days subsequent to the receipt of proceeds from the first payment under a certain equity line of credit agreement with a third party financing source.

On August 17, 2022, the Company's board of directors and majority shareholder increased the Company's authorized share capital from 1.25bn to 2bn shares of common stock.

Address of the issuer's principal executive office:

424 E Central Blvd, Suite 308, Orlando, Florida 32801

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:

On October 21, 2020, Mr. Brooks, a creditor of the issuer filed a motion requesting the appointment of a Receiver over the Issuer. By order filed on November 7, 2020, the Eighth Judicial District Court for Clark County, Nevada appointed Fredrick P. Waid as Receiver for the Issuer in Case No. A-17-749977-B. On February 9, 2022, an Order was entered by the Eighth Judicial District Court, Clark County Nevada, terminating the Receivership of the issuer.

2) Security Information

Transfer Agent

Name: Transfer Online, Inc.
Phone: 503-227-2950
Email: info@transferonline.com
Address: 512 SE Salmon Street,
Portland Oregon 97214

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:	CSSI	
Exact title and class of securities outstanding:	Common stock	
CUSIP:	22160A206	
Par or stated value:	\$0.001	
Total shares authorized:	2,000,000,000	as of date: September 30, 2024
Total shares outstanding:	465,728,363	as of date: September 30, 2024
Total number of shareholders of record:	75	as of date: September 30, 2024

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

N/A

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:	_____	
Par or stated value:	_____	
Total shares authorized:	_____	as of date: _____
Total shares outstanding:	_____	as of date: _____
Total number of shareholders of record:	_____	as of date: _____

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.

Holders of our common stock have no preemptive rights to purchase additional shares of common stock or other subscription rights. Our common stock carries no conversion rights and is not subject to redemption or to any sinking fund provisions. All shares of our common stock are entitled to share equally in dividends from sources legally available, when, as and if declared

by our Board of Directors, and upon our liquidation or dissolution, whether voluntary or involuntary, to share equally in our assets available for distribution to our stockholders.

Voting Rights

Each holder of our common stock is entitled to one vote per share on all matters on which such stockholders are entitled to vote. Since the shares of our common stock do not have cumulative voting rights, the holders of more than 50% of the shares voting for the election of directors can elect all the directors if they choose to do so and, in such event, the holders of the remaining shares will not be able to elect any person to our Board of Directors.

Dividend Policy

Holders of our common stock are entitled to dividends if declared by the Board of Directors out of funds legally available for payment of dividends.

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

N/A

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

Anti-takeover Effects of Our Articles of Incorporation and By-laws

Our amended and restated articles of incorporation and bylaws contain certain provisions that may have anti-takeover effects, making it more difficult for or preventing a third party from acquiring control of our company or changing its board of directors and management. According to our bylaws and articles of incorporation, neither the holders of our company's common stock have cumulative voting rights in the election of our directors. The combination of an ownership by a few stockholders of a significant portion of our company's issued and outstanding common stock and lack of cumulative voting makes it more difficult for other stockholders to replace our company's board of directors or for a third party to obtain control of our company by replacing its board of directors.

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.

N/A

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>December 31, 2020</u> Common: <u>43,314,603</u> Preferred <u>N/A</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>December 30, 2021</u>	<u>New Issuance</u>	<u>25,000,000</u>	<u>Common stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Rosa Shimonov</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>Reg S</u>
<u>December 30, 2021</u>	<u>New Issuance</u>	<u>20,000,000</u>	<u>Common stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Grant O'Connor</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>Reg S</u>
<u>December 30, 2021</u>	<u>New Issuance</u>	<u>25,000,000</u>	<u>Common stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Ilya Aharon</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>Reg S</u>
<u>December 30, 2021</u>	<u>New Issuance</u>	<u>300,000,000</u>	<u>Common stock</u>	<u>\$0.000583</u>	<u>Yes</u>	<u>James Brooks</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>3(a)10</u>
<u>May 6, 2022</u>	<u>New Issuance</u>	<u>31,663,760</u>	<u>Common stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Standard Dental Labs Inc., Controlling shareholder James Brooks</u>	<u>Asset acquisition agreement</u>	<u>Restricted</u>	<u>Reg D</u>
<u>September 1, 2022</u>	<u>New Issuance</u>	<u>750,000</u>	<u>Common stock</u>	<u>\$0.0014</u>	<u>Yes</u>	<u>John Jongpil Kim</u>	<u>Asset acquisition agreement</u>	<u>Restricted</u>	<u>Reg D</u>
<u>June 4, 2024</u>	<u>New Issuance</u>	<u>20,000,000</u>	<u>Common stock</u>	<u>\$0.001</u>	<u>Yes</u>	<u>Grant O'Connor</u>	<u>Debt conversion</u>	<u>Restricted</u>	<u>Reg D</u>
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date: <u>September 30, 2024</u> Common: <u>465,728,363</u> Preferred: <u>N/A</u>									

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

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

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

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.)
December 23, 2021	1,212,521	1,161,727 ⁽¹⁾	142,015 ⁽²⁾	December 31, 2023	Convertible into common stock at \$0.001 per share	James Brooks	Judgement converted to Convertible Note
May 13, 2022	21,412	20,000	1,810	May 13, 2023	Convertible into common stock at \$0.001 per share	Arcanum Capital LLC (Nirmal Sekhri) ⁽³⁾	Loan
May 13, 2022	21,412	20,000	1,810	May 13, 2023	Convertible into common stock at \$0.001 per share	Rosa Shimonov	Loan
May 13, 2022	10,706	10,000	905	May 13, 2023	Convertible into common stock at \$0.001 per share	Ilya Aharon	Loan
June 29, 2022	12,721	12,000	960	June 29, 2023	Convertible into common stock at \$0.001 per share	Aaron Abraham	Loan
July 29, 2022	22,022	20,900	1,539	July 29, 2023	Convertible into common stock at \$0.001 per share	Shannon S. Sekhri	Loan
July 29, 2022	20,273	19,240	1,417	July 29, 2023	Convertible into common stock at \$0.001 per share	Nirmal C. Sekhri	Loan
August 22, 2022	104,844	100,000	6,838	August 22, 2023	Convertible into common stock at \$0.001 per share	Nirmal C. Sekhri	Loan
November 11, 2022	10,307	10,000	506	November 11, 2023	Convertible into common stock at \$0.001	Kenneth Andrew Brown	Loan
December 29, 2022	20,403	20,000	802	December 29, 2023	Convertible into common stock at \$0.001	Maddalena Popowich	Loan
January 30, 2023	5,066	5,000	165	January 30, 2024	Convertible into common stock at \$0.001	Maddalena Popowich	Loan
January 31, 2023	25,323	25,000	822	January 31, 2024	Convertible into common stock at \$0.001	Faisal Karmali	Loan
January 31, 2023	20,259	20,000	658	January 31, 2024	Convertible into common stock at \$0.001	George Alvarez Professional Corp./George Alvarez Principal	Loan
February 23, 2023	10,000	10,000	0	February 23, 2024	Convertible into common stock at \$0.004	Daniel and Deborah Burrows	Loan
March 1, 2023	13,000	13,000	0	March 1, 2024	Convertible into common stock at \$0.004	Alex Dvoskin	Loan
March 1, 2023	15,000	15,000	0	March 1, 2024	Convertible into common stock at \$0.004	Vanessa Iorio	Loan
March 2, 2023	10,000	10,000	0	March 2, 2024	Convertible into common stock at \$0.004	Scott or Jennifer Sucharzowski	Loan
March 3, 2023	10,061	10,000 ⁽¹⁾	261	December 31, 2023	Convertible into common stock at \$0.001 per share	Gordon O'Connor	Assignment of Convertible note

March 10, 2023	2,000	2,000	0	March 10, 2024	Convertible into common stock at \$0.004	Brian Koprowski/Vanessa D Belmares	Loan
March 13, 2023	50,000	50,000	0	March 13, 2024	Convertible into common stock at \$0.004	Luke Jacob Pascale	Loan
March 16, 2023	36,000	36,000	0	March 16, 2024	Convertible into common stock at \$0.004	Arcanum Capital LLC (Nirmal C. Sekhri)	Loan
March 17, 2023	15,000	15,000	0	March 17, 2024	Convertible into common stock at \$0.004	William Diaz	Loan
June 5, 2023	5,000	5,000	0	May 31, 2024	Convertible into common stock at \$0.004	William Diaz	Loan
June 6, 2023	40,000	40,000	0	May 31, 2024	Convertible into common stock at \$0.004	Nirmal Sekhri	Loan
June 6, 2023	25,000	25,000	0	May 31, 2024	Convertible into common stock at \$0.004	9342443, Canada Inc. (Michael Yosher)	Loan
June 6, 2023	25,000	25,000	0	May 31, 2024	Convertible into common stock at \$0.004	Ninth Square Capital Corporation (Emmanuel Paul- CEO)	Loan
June 21, 2023	5,000	5,000	0	May 31, 2024	Convertible into common stock at \$0.004	Vanessa Iorio	Loan
	100,000	100,000	0				
October 16, 2023	100,000	100,000	0	October 15, 2024	Convertible into common stock at \$0.005	Grant O'Connor	Loan
November 14, 2023	10,000	10,000	0	November 13, 2024	Convertible into common stock at \$0.005	Thomas Fenn	Loan
November 27, 2023	100,000	100,000	0	November 27, 2024	Convertible into common stock at \$0.005	Tartaruga Design Inc.	Loan
August 08, 2024	10,000	10,000	0	August 08, 2025	Convertible into common stock at \$0.005		Loan
January 23, 2024	10,000	10,000	0	January 23, 2025	Convertible into common stock at \$0.001		Loan
February 21, 2024	50,000	50,000	0	February 21, 2025	Convertible into common stock at \$0.005	Luke J.Pascale	Loan
March 4, 2024	10,000	10,000	0	March 04, 2025	Convertible into common stock at \$0.005	Tanner Dobson	Loan
April 30, 2024	10,000	10,000	0	December 31, 2024	Convertible into common stock at \$0.005	NINTH SQUARE CAPITAL PTE. LTD	Loan

May 1,2024	15,000	15,000	0	December 31, 2024	Convertible into common stock at \$0.005	Luke J. Pascale	Loan
May 2,2024	15,000	15,000	0	May 31, 2025	Convertible into common stock at \$0.005	Nirmal C. Sekhri	Loan
May 3,2024	5,000	5,000	0	December 31, 2024	Convertible into common stock at \$0.005	Brian Koprowski	Loan
July 2,2024	15,000	15,000	0	December 31, 2024	Convertible into common stock at \$0.002	Luke J. Pascale	Loan
August 28,2024	15,000	10,000	0	August 28,2025	Convertible into common stock at \$0.003	Deniel & Debra Burrows	Loan
August 28,2024	10,000	15,000	0	February 28,2025	Convertible into common stock at \$0.003	Vanessa Iorio	Loan
August 29,2024	50,000	50,000	0	December 31, 2024	Convertible into common stock at \$0.003	NINTH SQUARE CAPITAL PTE. LTD	Loan
September 9 , 2024	30,000	30,000	0	December 31, 2024	Convertible into common stock at \$0.003	Luke J. Pascale	Loan

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

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

- (1) On September 18, 2017, the Nevada courts entered a judgment in favor of James Brooks in the amount of \$1,114,500 plus post judgment interest pursuant to NRS 17-130. The court has approved \$175,000 of this debt to be converted into 900,000,000 shares of the Company's common stock and/or such number of common shares as shall be agreed between the Receiver and Mr. Brooks. In December 2021, the Company issued the 300,000,000 shares to Mr. Brooks for consideration of \$175,000 and concurrently the remaining balance of the judgement and accrued interest thereon was renegotiated, and a convertible promissory note was entered into between the Company and Mr. Brooks in the principal amount of \$1,171,727. On March 3, 2023, Mr. Brooks assigned \$10,000 of this convertible promissory note to Mr. O'Connor leaving the principal balance owing to Mr. Brooks as \$1,161,727.
- (2) Of accrued interest totaling \$142,015 on the note a total of \$135,550 has been paid in cash to Mr. Brooks as of June 30, 2023.
- (3) This note was assigned from Yohanan Aharon to Arcanum Capital on February 28, 2023

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")

On May 6, 2022, the Company entered into a formal acquisition agreement with Standard Dental Labs Inc. ("SDL"), a Wyoming corporation controlled by the Company's CEO, James Brooks, in order to acquire certain assets including: (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package created under SDL, including logo, website,

presentation materials and corporate name. Under the terms of the acquisition agreement, assets valued at \$75,900 was acquired through the issuance of a total of 31,663,760 shares of the Company's unregistered, restricted common stock to SDL. With the conclusion of this acquisition, the Company intends to operate in the dental lab industry, paving the way for future acquisitions and consolidations in the industry. The assets acquired from SDL will allow the Company to immediately facilitate the acquisition of small to medium sized dental labs, of which there are thousands in the United States.

On August 15, 2022, as amended March 24, 2023, the Company completed a definitive agreement to acquire the assets of Smile Dental Management LLC (Formerly Prime Dental Lab, LLC.) ("Smile Dental"), an Orlando-based dental lab in operation since 2012. Total consideration was paid to the managing member of Smile Dental in a combination of cash and registered shares for the assets, which includes all equipment, customer relationships, and associated revenue. The Company commenced operations in the dental lab business effective September 1, 2022.

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

The issuer has no subsidiaries, parents or affiliated companies.

C. Describe the issuers' principal products or services.

The Issuer operates in the dental lab industry, is currently manufacturing dental prosthetics for dentists and dental clinics via its first operational lab facility. The company plans to acquire small to mid-sized dental labs, which will be consolidated regionally to achieve scale and efficiency. Our existing dental lab supplies dentists and dental clinics with dental prosthetics such as crowns, bridges, and implants, including other prosthetics.

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The issuer currently has an office located at 424 E Central Blvd, Suite 308, Orlando, Florida 32801. This office is a shared space of approximately 1,500 square feet, leased and provided for use by our sole officer and director, Mr. James Brooks, at a cost of \$3,256 per month for a term of not more than 12 months. Our dental lab facility uses lab space under a subcontractor agreement with Smile Dental located at 1008 N Pine Hills Road, Orlando, FL 32808.

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(1)	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
James Brooks	CEO, President, Secretary, Treasurer, and Director	Orlando, FL	331,663,760	Common	71.21%	Includes 31,663,760 shares issued to StandardDental Labs Inc., a company of which Mr. Brooks is the controlling shareholder.
Rosa Shimonov	Over 5% holder	Lod, Israel	25,000,000	Common	5.37%	
Claire Ambrosio	Director	Huntington Beach, CA	-0-	N/A	N/A	N/A

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: Jeff Turner
Firm: JDT Legal
Address 1: 7533 S Center View Ct. #4291
Address 2: West Jordan, UT 84084
Phone: +1.801.810.4465
Email: info@jdt-legal.com

Accountant or Auditor

Name: Olayinka Oyebola
Firm: Olayinka Oyebola & Co.
Address 1: 10333 Harwin Dr.
Address 2: Houston, TX 77036
Phone: (803) 333-8600
Email: yinka@olayinkaoyeboandco.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: Eric Sherb
Title: CPA
Relationship to Issuer: Contract Accountant

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: Eric Sherb
Title: CPA
Relationship to Issuer: Contract Accountant

Describe the qualifications of the person or persons who prepared the financial statements:⁵ Mr. Sherb is a Certified Public Accountant and a graduate in Business Administration from Emory University in Accounting and Finance.

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.

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.

- 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, James Brooks certify that:

1. I have reviewed this Disclosure Statement for the period ended September 30, 2024;
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.

August 14, 2024

/s/ James Brooks

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

Principal Financial Officer:

I, James Brooks certify that:

1. I have reviewed this Disclosure Statement for the period ended September 30, 2024;
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.

August 14, 2024

/s/ James Brooks

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

COSTAS, INC.

**TABLE OF CONTENTS FOR UNAUDITED
FINANCIAL STATEMENTS**

Period ended September 30, 2024

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Costas, Inc.
Balance Sheets
(Unaudited)

	September 30, 2024	December 31 2023
ASSETS		
Current assets:		
Cash	\$ 33,378	\$ 1,953
Total current assets	33,378	1,953
Property and equipment, net	34,346	48,963
Intangible assets	104,103	104,103
Total assets	\$ 171,827	\$ 155,019
 LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 63,350	\$ 63,350
Advance payable - related party	43,073	32,394
Convertible notes	705,015	415,925
Convertible note-shareholder, net	1,171,727	1,171,727
Other current liability	70,000	70,000
Total liabilities	2,053,165	1,753,397
Stockholders' equity (deficit):		
Common stock, 2,000,000,000 shares authorized, \$0.001 par value, 465,728,363 shares issued and outstanding as of both September 30, 2024 and December 31, 2023	465,728	445,728
Additional paid-in capital	15,144,700	14,899,700
Accumulated deficit	(17,491,766)	(16,943,806)
Total stockholders' equity (deficit)	(1,881,338)	(1,598,378)
Total liabilities and stockholders' equity (deficit)	\$ 171,827	\$ 155,019

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

Costas, Inc.

**Statements of Operations
(Unaudited)**

	Three Months Ended		Nine Months Ended	
	September 30,		September 30,	
	2024	2023	2024	2023
Revenue	\$ 70,466	\$ 70,906	\$ 211,006	\$ 276,553
Cost of goods sold	41,344	41,477	123,976	160,906
Gross profit	29,122	29,429	87,030	115,647
Operating expenses:				
Selling and marketing expense	30,985		91,561	92,718
General and administrative expenses	20,803	20,915	51,567	81,099
Professional fees	26,621	10,517	98,451	42,921
Depreciation	4,581	5,456	14,617	16,367
Total operating expenses	82,990	36,888	256,196	233,105
Operating loss	(53,868)	(7,459)	(169,166)	(117,458)
Other income (expense):				
Interest expense	(145,223)	(100,237)	(378,794)	(296,894)
Total other income (expense)	(145,223)	(100,237)	(378,794)	(296,894)
Net loss	\$ (199,091)	\$ (107,696)	\$ (547,960)	\$ (414,352)
Net loss per common share - basic and diluted	\$ (0.0004)	\$ (0.0002)	\$ (0.00)	\$ (0.0009)
Weighted average common shares outstanding - basic and diluted	465,728,363	445,728,363	454,341,502	445,728,363

The accompanying notes are an integral part of these unaudited condensed financial statements

Costas, Inc.
Statements of Stockholders' Equity
(Unaudited)

	Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity
	Shares	Amount			
Balance at December 31, 2022	445,728,363	\$ 445,728	\$ 14,575,075	\$ (16,531,420)	\$ (1,510,617)
Beneficial conversion feature associated with convertible notes	-	-	114,625	-	114,625
Net loss	-	-	-	(164,526)	(164,526)
Balance at March 31, 2023	445,728,363	445,728	14,689,700	(16,695,946)	(1,560,518)
Beneficial conversion feature associated with convertible notes	-	-	100,000	-	100,000
Net loss	-	-	-	(142,130)	(142,130)
Balance at June 30 2023	445,728,363	445,728	14,789,700	(16,838,076)	(1,602,648)
Net loss	-	-	-	(107,695)	(107,695)
Balance at September , 2023	445,728,363.00	\$ 445,728	\$ 14,789,700	\$ (16,945,771)	\$ (1,710,343)
Balance at December 31, 2023	445,728,363	\$ 445,728	\$ 14,899,700	\$ (16,943,806)	\$ (1,598,378)
Net loss	-	-	-	(181,908)	(181,908)
Beneficial conversion feature associated with convertible notes	-	-	80,000	-	80,000
Balance at March 31, 2024	445,728,363	445,728	14,979,700	(17,125,714)	(1,700,286)
Beneficial conversion feature associated with convertible notes	-	-	45,000	-	45,000
Issuance of shares for conversion of notes	20,000,000	20,000	-	-	20,000
Net loss	-	-	-	(166,961)	(166,961)
Balance at June 30 2024	465,728,363	465,728	15,024,700	(17,292,675)	(1,802,247)
Beneficial conversion feature associated with convertible notes	-	-	120,000	-	120,000
Net loss	-	-	-	(199,091)	(199,091)
Balance at September 30 2024	465,728,363	\$ 465,728	\$ 15,144,700	\$ (17,491,766)	\$ (1,881,338)

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

Costas, Inc.
Statements of Cash Flows
(Unaudited)

	Nine Months Ended	
	September 30,	
	2024	2023
Cash flows from operating activities:		
Net loss	\$ (547,960)	\$ (414,351)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	14,617	16,367
Amortisation of debt discount	309,090	210,240
Changes in certain assets and liabilities :		
Accounts payable and other liabilities	-	(62,120)
Accounts payable – related party	-	(60,023)
Net cash used in operating activities	(224,253)	(309,887)
Cash flows from financing activities:		
Proceeds from convertible notes	245,000	301,000
Advance payable - related party	10,678	22,784
Net cash provided by operating activities	255,678	323,784
Net change in cash and cash equivalents	31,425	13,897
Cash and cash equivalents at beginning of the period	1,953	13,123
Cash and cash equivalents at end of the period	\$ 33,378	\$ 773

Supplemental disclosure of cash flow information:

Shares issued to debt conversion	\$ 20,000	\$ -
Beneficial conversion feature associated with convertible notes	\$ -	\$ 214,625.00
Convertible note debt reduction related party, assignment of proceeds from note to third party	\$ -	\$ (10,000)
Convertible note payable, assignment of related party note	\$ -	\$ 10,000
Beneficial conversion feature associated with convertible notes	\$ 245,000	\$ -

Costas, Inc.
Notes to Financial Statements
For the Nine Months Ended September 30, 2024 and 2023

NOTE 1 - NATURE OF OPERATIONS

Historical Information

The Company was originally organized as Costas, Inc. under the corporate laws of the State of Nevada on December 10, 1998. On July 1, 2010, the Company purchased the technology assets of eJob Resource, Inc. The purchase included eJob Resources' online job search and posting site to provide a virtual bridge between the Indian and U.S. technology job markets; all job search technology, which aggregates job posting from many sites, and make them available via XML, API.

On July 17, 2014, the Company amended its Articles of Incorporation by approving a 25 for 1 reverse split.

On January 21, 2015, the Company entered into an agreement with Mr. James Brooks to provide certain services to the Company in exchange for a salary of \$10,000 per month and 2,550,000 common shares of the Company.

In January 2016 the Company purchased 48% of Authentia Trade Ltd, a Seychelles based corporation, with operations in Cyprus whose function was building a digital currency exchange platform. The remaining 52% was purchased in January 2018.

On September 20, 2017, Mr. James Brooks, a creditor of the Company was granted a Judgment against the Issuer in the principal amount of \$1,114,500 with respect to unpaid salary and non-issuance of common shares as required under the original 2015 agreement.

In November 2018, the Company changed its business model to participate in on-line gaming, which operations ceased during the three months period ended March 31, 2019.

On May 20, 2019, the Company announced the completion of the acquisition of Nano Creaciones Sapi de C.V., a Mexican company. The Company issued a total of 25,000,000 shares as consideration for the acquisition. The Company has not received sufficient support from the vendors to confirm ownership of this Mexican entity, and therefore has not included its operations in these financial statements.

On October 21, 2020, Mr. James Brooks, the creditor of the Company holding a judgment in the principal amount of \$1,114,500 filed a motion requesting the appointment of a Receiver over the Company. By order filed on November 7, 2020, the Eighth Judicial District Court for Clark County, Nevada appointed Frederick P. Waid as Receiver for the Company in Case No. A-17-749977-B. Notice of entry of that order was filed on November 9, 2020. Mr. Waid became the sole officer and director of the Company. The Receiver was not provided any historical accounting documents from former management as part of the proceedings. As a result of the aforementioned actions, the Court approved an amended opening balance sheet for the Company as of December 31, 2019 which reflects the debt owing to Mr. Brooks, previously omitted, including accrued interest as well as any other approved amounts while eliminating any outstanding debts not approved during the receivership.

On March 25, 2021, the Receiver filed a motion with the Court requesting approval to appoint Mr. Brooks as an officer and director of the Company and to increase the authorized capital of the Company and subsequently to issue sufficient common and preferred shares on terms to be finalized between the Receiver and Mr. Brooks, to settle a total of \$175,000 of outstanding debt. Further, subsequent to the March 25, 2021, order, the Receiver sought and received approval from the Court to eliminate certain unsupported assets, outstanding payables and convertible loans on the financial statements of the Company as at December 31, 2019. The Receiver further placed an administrative hold on a total of 26,500,000 shares issued in 2019 for the acquisition of Nano Creaciones Sapi de C.V., a Mexican company, and as consideration for services purported to be rendered, due to the fact that there was no verifiable support for the completion of the acquisition or the provision of services.

Costas, Inc.
Notes to Financial Statements
For the Nine Months Ended September 30, 2024 and 2023

Current Information

On January 26, 2022, with an effective date of December 23, 2021, three hundred million (300,000,000) shares of the Company's common stock were issued to Mr. James Brooks pursuant to a Court Order entered in the Eighth District Judicial Court, Clark County, Nevada, Case No. A-17-749977-B, resulting in a change of control of the Company. The issuance of 300,000,000 shares to Mr. Brooks was issued in partial settlement of debt owed to Mr. Brooks. On December 30, 2021, Mr. Brooks was named the sole officer and director of the Company. On February 9, 2022, an Order was entered in the Eighth Judicial District Judicial Court, Clark County, Nevada, Case No. A-17-749977D by the Appointed Receiver of the Company, Frederick Waid, terminating the receivership for the Company. Concurrently, the Company changed its operating address to 424 E Central Blvd, Suite 308, Orlando, Florida 32801.

On May 6, 2022, the Company entered into a formal acquisition agreement with Standard Dental Labs Inc. ("SDL"), a Wyoming corporation controlled by the Company's CEO, James Brooks, in order to acquire certain assets including: (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package created under SDL, including logo, website, presentation materials and corporate name. Under the terms of the acquisition agreement, assets valued at \$75,900 was acquired through the issuance of a total of 31,663,760 shares of the Company's unregistered, restricted common stock to SDL. With the conclusion of this acquisition, the Company intends to operate in the dental lab industry, paving the way for future acquisitions and consolidations in the industry. The assets acquired from SDL will allow the Company to immediately facilitate the acquisition of small to medium sized dental labs, of which there are thousands in the United States.

On August 15, 2022 the Company completed a definitive agreement to acquire the assets of Smile Dental Management LLC (Formerly Prime Dental Lab, LLC) ("Smile Dental"), an Orlando-based dental lab in operation since 2012. Total consideration was paid to the shareholders of Smile Dental in a combination of cash and registered shares for the assets, which includes all equipment, customer relationships, and associated revenue. The Company commenced operations in the dental lab business effective September 1, 2022.

On August 17, 2022 the Company's board of directors and majority shareholder increased the Company's authorized share capital from 1.25bn to 2bn shares of common stock.

During the year ended December 31, 2022, the Company entered into certain 8% interest convertible note agreements (the "CPNs" with various individual investors for total gross proceeds of \$232,140. Under the terms of the agreements, holders of the CPNs may convert the principal balance of the notes to unregistered, restricted shares of the Company's common stock at \$0.001 at any time with three (3) days written notice.

On December 30, 2022 the Company filed a Registration on Form S-1 with the United States Securities and Exchange Commission for the benefit of certain selling stockholders. (Ref: Note 12). On October 13, 2023 the Company withdrew its application to the SEC.

During the quarter ended March 31, 2023 the Company and John Kim executed an addendum to the definitive agreement with Smile Dental (Ref: Note 5(2)) (the "Smile Amendment") whereunder the Cash Consideration as part of Purchase Price was revised so that the first instalment was released immediately upon execution of the Smile Amendment, or March 24, 2023, and the second Cash Instalment shall be payable on the date that is no later than seven (7) calendar days subsequent to the receipt of proceeds from the first payment under the Purchase Agreement with World Amber (Ref: Note 12).

On April 20, 2023 Ms. Claire Ambrosio, 57, was appointed to the Board of Directors of the Company. Ms. Ambrosio is a member of The State Bar of California and has practiced as a lawyer in California for the past 22 years. She has served as the Vice President of Legal for 4 Over, LLC, a trade printer, from 2022 to present, and as General Counsel for True Family Enterprises from 2019 through 2022. She holds a law degree from Southwestern University, School of Law (1991) and has been a member of the bar in California since 1996. Ms. Ambrosio holds an LL.M., Loyola University Chicago School of Law, Chicago, Illinois in Healthcare and Compliance (2021)

Costas, Inc.
Notes to Financial Statements
For the Nine Months Ended September 30, 2024 and 2023

NOTE 2 – GOING CONCERN

The Company's financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. The Company has recently acquired assets including branding and a detailed business plan to facilitate the acquisition of small to medium sized dental labs, as well as its first dental lab operation. Presently the Company does not have a source of revenue sufficient to cover all of its operating costs. While we have recently commenced revenue generating operations, the Company's sole officer and director is currently providing capital for operational shortfalls as needed by the Company, and we continue to raise proceeds from the sale of convertible notes having received gross proceeds of \$245,000 in the period ended September 30, 2024, there remains substantial doubt about our ability to continue as a going concern. As at September 30, 2024, the Company has \$33,378 cash on hand, and substantial debt. As we continue to implement our business plan, the Company may continue to be dependent upon financing from our sole officer and director, and the raising of additional capital through placement of our common stock or debt financing. There can be no assurance that the Company will be successful in either situation in order to continue as a going concern.

The ability of the Company to continue as a going concern is dependent on attaining profitable operations. There are no assurances that the Company will be able to meet its obligations, raise funds or conclude additional acquisitions of identified businesses. Further upon acquisition of any target businesses there is no guarantee these operations will reach profitability. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amount and classification of liabilities that might cause results from this uncertainty.

Other factors

Factors which may impact the Company's ongoing operations include inflation, the recent war in the Ukraine, ongoing supply chain issues as a result of the recent Covid-19 pandemic, climate change and others. These events may have serious adverse impact on domestic and foreign economies which may impact the Company's operations as a result of a variety of factors including the potential for reduced consumer spending. The Company is unable to predict the ongoing impact of these factors on the Company's financial operations.

NOTE 3 - USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (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 these financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 4 – SUMMARY OF ACCOUNTING POLICIES

Fiscal Year End

The Company has selected December 31 as its fiscal year end.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (US GAAP). In the opinion of management, all adjustments considered necessary for a fair presentation have been included. All such adjustments are of a normal recurring nature.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Costas, Inc.
Notes to Financial Statements
For the Nine Months Ended September 30, 2024 and 2023

Beneficial Conversion Feature

For conventional convertible debt where the rate of conversion is below market value, the Company records any “beneficial conversion feature” (“BCF”) intrinsic value as additional paid in capital and related debt discount. When the Company records a BCF, the relative fair value of the BCF is recorded as a debt discount against the face amount of the respective debt instrument. The discount is amortized over the life of the debt. If a conversion of the underlying debt occurs, a proportionate share of the unamortized amounts is immediately expensed.

Property and Equipment

Property and equipment are recorded at cost. Depreciation on property and equipment are determined using the straight-line method over the one to eight year estimated useful lives of the assets.

Intangible Assets

During the year ended December 31, 2022, the Company has acquired (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package including logo, website, presentation materials and corporate name. A total of \$31,663 has been capitalized in respect to these assets. The Company has also recognized assets for customer relationships in the amount of \$72,440 in respect to a recent asset purchase agreement with Smile Dental, whereunder we acquired assets to commence operation of our first dental lab. The Company will review these intangible assets for impairment at a minimum of once per year or whenever events or changes in circumstances suggest a need for evaluation. There is no impairment expense for the intangible assets as of the periods ended September 30, 2024 and 2023.

Impairment

Our long-lived assets are subject to an impairment test if there is an indicator of impairment. The carrying value and ultimate realization of these assets is dependent upon our estimates of future earnings and benefits that we expect to generate from their use. If our expectations of future results and cash flows are significantly diminished, other long-lived assets may be impaired and the resulting charge to operations may be material. When we determine that the carrying value of intangibles or other long-lived assets may not be recoverable based upon the existence of one or more indicators of impairment, we use the projected undiscounted cash flow method or realizable value to determine whether an impairment exists, and then measure the impairment using discounted cash flows.

Revenue Recognition

The Company applies ASC 606 — Revenue from Contracts with Customers. Under ASC 606, the Company recognizes revenue from the sales of products by applying the following steps: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation in the contract; and (5) recognize revenue when each performance obligation is satisfied.

The Company recognizes revenue when the earnings process is complete and persuasive evidence of an arrangement exists. This generally occurs at the point in time when a purchased product has been delivered to a customer from our lab facility, at which time both title and the risks and rewards of ownership are transferred to and accepted by the customer, and the selling price has been collected.

Inventory

Inventories, if maintained, consist of a work-in-progress inventory or replacement parts on hand in order to complete customer orders.

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Warranty

We do not record warranty liabilities at the time of sale for the estimated costs that may be incurred under the terms of the applicable limited warranty as all component parts are covered by our respective industry suppliers. Our products are custom created for the individual client, and therefore we have no formal return policy or money back guarantee, however, if a product is determined to be defective, we will deliver a replacement unit to meet expected customer service terms. We assess the need for warranty and return liabilities at each report date.

Cost of Sales

Cost of sales includes actual product cost, labor, and allocated overhead, which is applied on a per unit basis.

Accounts Receivable

Accounts receivable is trade related. The Company's management has established an allowance for bad debt based upon accounts receivable that are more than one year past due. Management reviews the composition of accounts receivable and analyzes historical bad debts, customer concentrations, customer credit worthiness, current economic trends and changes in customer payment patterns to evaluate the necessary for reserves for bad debt. Reserves, if required, are recorded on management's best estimate of collection. At September 30, 2024 and December 31, 2023 there were no outstanding accounts receivable.

Basic and Diluted Loss Per Share

The Company computed basic and diluted loss per share amounts pursuant to the ASC 260 "Earnings per Share." There are no potentially dilutive shares outstanding and, accordingly, dilutive per share amounts have not been presented in the accompanying statements of operations.

Potential common stock consists of the incremental common stock issuable upon the exercise of convertible notes (using the if-converted method). The table below reflects the potentially dilutive securities at each reporting period, which have not been included in the computation of diluted net loss per share due to their anti-dilutive effect:

	September 30,	December 31,
	2024	2023
Convertible notes (principal balance) at \$0.001 per share	1,553,867,000	1,493,867,000
Convertible notes (principal balance) at \$0.004 per share	37,750,000	37,750,000
Convertible notes (principal balance) at \$0.005 per share	55,000,000	22,000,000
	<u>1,646,617,000</u>	<u>1,553,617,000</u>

Income Taxes

Income taxes are recognized in accordance with ASC 740, "Income Taxes", whereby deferred income tax liabilities or assets at the end of each period are determined using the tax rate expected to be in effect when the taxes are actually paid or recovered. A valuation allowance is recognized on deferred tax assets when it is more likely than not that some or all of these deferred tax assets will not be realized.

Recent Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's

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Own Equity. The new guidance, among other things, simplifies the accounting for certain financial instruments with characteristics of liabilities and equity, including convertible instruments, and amends existing earnings-per-share (“EPS”) guidance by requiring that an entity use the if-converted method when calculating diluted EPS for convertible instruments. ASU 2020-06 is effective for public business entities that meet the definition of an SEC filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. The Company plans to adopt the new guidance effective January 1, 2024.

NOTE 5 – ASSET PURCHASE AGREEMENTS

On May 6, 2022, the Company entered into a formal acquisition agreement with Standard Dental Labs Inc. (“SDL”), a Wyoming corporation controlled by the Company’s CEO, James Brooks, to acquire certain assets including: (i) a ready to implement business model and platform for the identification and acquisition of small to medium sized dental labs in the United States, and (ii) a fully developed branding package created under SDL, including logo, website, presentation materials and corporate name. Under the terms of the acquisition agreement, assets valued at \$75,900 were acquired through the issuance of a total of 31,663,760 shares of the Company’s unregistered, restricted common stock to SDL. The transaction occurred under common control and as a result, the issued shares were valued at par value, or \$0.001 per share, and a total of \$31,663 was recorded as intangible assets on the Company’s balance sheet.

On August 15, 2022 the Company (the “Acquiror”) announced the completion of a definitive agreement to acquire the assets of Smile Dental Management LLC (“Smile Dental”)(Formerly Prime Dental Lab, LLC), an Orlando-based dental lab in operation since 2012. The Purchased Assets consisted of: all client contracts for existing Smile Dental clients; certain physical assets of Smile Dental including all dental lab equipment, furniture, computers and other office equipment; the assumption of certain contracts, equipment leases and office leases (if any); certain employees and management of Smile Dental as determined by the Acquiror to be retained and/or contracted by the Acquiror; and specifically the right to continue to use the name “Prime Dental Lab LLC” along with certain other rights, trademarks, intellectual property and intangible assets of the Seller. The Purchase Price consisted of 750,000 unregistered, restricted Common Shares (the “Consideration Shares”) of the Acquiror (the “Share Consideration”) plus additional cash consideration in the amount of \$140,000.00 (the “Cash Consideration”) payable in two (2) equal instalments of seventy thousand (\$70,000.00) dollars (each a “Cash Instalment”). The first Cash Instalment shall be paid by the Acquiror to Smile Dental no later than fifteen (15) calendar days after receipt by the Acquiror of a Notice of Effect from the Securities and Exchange Commission of a Form S-1 Registration Statement (the “First Cash Instalment”). The second Cash Instalment of seventy thousand (\$70,000.00) dollars shall be paid by the Acquiror to Smile Dental on the date that is no later than ninety (90) calendar days subsequent to the payment of the First Cash Instalment (the “Second Cash Instalment”).

During the quarter ended March 31, 2023, the Company and Mr. John Kim, managing member of Smile Dental, executed an addendum to the definitive agreement with Smile Dental (Ref: Note 5(2)) (the “Smile Amendment”) whereunder the Cash Consideration as part of Purchase Price was revised so that the first instalment was agreed to be released immediately upon execution of the Smile Amendment, or March 24, 2023.

The Share Consideration is subject to a lock-up agreement for a term of twenty-four months from the issuance date, whereunder Smile Dental shall be entitled to a release of 12.5% of the total Consideration Shares each quarter (93,750 shares) provided certain minimum quarterly revenue targets are achieved. Further, the Company has agreed to include such Consideration Shares in any registration statement filed, and in the event that the Company decides to approve and complete a share consolidation or share rollback within twelve (12) months after the date of the issuance of the Consideration Shares, such shares shall be protected from such share consolidation action (on a one-time basis).

The Company allocated the acquired assets on the Company’s balance sheets as of the date of closing as Property and Equipment and Intangible Assets at fair market value. Assets acquired were as follows:

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7,500,000 shares of common stock	\$ 10,500
Cash consideration – other current liability	140,000
Total consideration purchase cost	\$ 150,500

Allocation:

Property and equipment	\$ 78,060
Customer relationships	72,440
Total purchased assets	\$ 150,500

The purchase accounting for the acquisition of assets from Smile Dental includes an analysis of all available information as at the acquisition date.

NOTE 6 – SUBCONTRACTOR AGREEMENT

Concurrent with the closing of the acquisition of certain assets from Smile Dental (see Note 5(2)) on August 31, 2022, as amended in April 2023, the Company entered into a subcontractor agreement with Mr. John Kim for the provision of certain services including labor, materials, supplies and manufacturing expertise with respect to the servicing of the Company’s client list for dental prosthetics and orthotics. Mr. Kim shall have available for the Company’s exclusive use certain acquired assets in order to facilitate the provision of finished products. As consideration under the terms of the agreement, Mr. Kim and his management company, Smile Dental, shall be entitled to retain all gross profits from the sale of such finished goods, net the cost of use of the production equipment, as management fees. The agreement has an initial term of up to two (2) years and either the Company or Mr. Kim may terminate the agreement with six (6) months’ written notice, in order to provide the Company sufficient time to identify, hire and train a suitable replacement.

NOTE 7 – JUDGMENT PAYABLE AND CONVERTIBLE NOTE

During fiscal 2017, Mr. James Brooks (“Brooks”), a creditor of the Company, obtained a judgment in the principal amount of \$1,114,500. Previously, on January 21, 2015, the Company entered into an agreement with Mr. Brooks whereunder he would provide certain services to the Company in exchange for a salary of \$10,000 per month and 2,550,000 common shares of the Company. Under the terms of this contract, Mr. Brooks was owed \$120,000 in salary and 2,550,000 shares, which consideration was not provided by the Company in accordance with the contract terms. On January 23, 2017 Mr. Brooks filed a complaint in respect to amounts payable and applicable damages.

The Company failed to respond to the action, and on August 2, 2017, Mr. Brooks filed a motion for entry of default judgment. On September 6, 2017, the court determined the unpaid 2,550,000 common shares had a market value of \$994,500 at the time they were originally deliverable to Mr. Brooks. In addition to the value of the unpaid shares, unpaid salary of \$120,000 resulted in a judgment of \$1,114,500. Concurrently, the court granted post-judgment interest pursuant to Nevada Revised Statute 17.130 which provides that when there is no express contract in writing, interest must be allowed at a rate equal to the prime rate at the largest bank in Nevada, as ascertained by the Commissioner of Financial Institution on January 1 or July 1 as the case may be, immediately preceding the date of the transaction, plus 2 percent. The rate must be adjusted accordingly on each January 1 and July 1 thereafter until the judgment is satisfied. As a result, interest applied on the judgment over the applicable periods was as follows:

January 1, 2021	5.25%	July 1, 2020	5.25%	January 1, 2020	6.75%
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Notes to Financial Statements
For the Three Months Ended September 30, 2024 and 2023

On March 25, 2021, the Court approved the first proposed settlement of a portion of Brooks' debt, in the amount of One Hundred Seventy-Five Thousand Dollars (\$175,000) (the "Settlement Debt") to be paid via the issuance of certain common shares of the Company. On December 6, 2021, Brooks entered into certain Debt Assignment and Purchase Agreements with several third parties in the accumulated amount of \$70,000. (See Note 9). On December 23, 2021, the Company entered into an 8% Convertible Promissory Note with Brooks, our then sole officer and director, in the amount of \$1,171,727. Concurrently, three hundred million (300,000,000) shares of the Company's common stock were issued to Brooks pursuant to a Court Order entered in the Eighth District Judicial Court, Clark County, Nevada, Case No. A-17-749977-B. The Company valued the 300,000,000 shares at the closing price of the Company's stock as traded on the OTC Markets on the date of issuance and recorded a loss on the extinguishment of debt of \$10,025,000.

The convertible promissory note bears interest rate at 8% per annum for a period of 12 months. The holder has the right to convert any or all of the outstanding principal into shares of the Company's common stock at a conversion price of \$0.001 per share. The beneficial conversion feature associated with the note and realized on issuance date totaled \$1,171,727, which amount is being amortized over the term of the note, or 12 months. Prior to maturity, Mr. Brooks agreed to extend the repayment date of the note to December 31, 2023.

Interest payable included in accounts payable- related party and the principal outstanding balance of the debt as at each period-end are as follows:

	Interest Payable	Shareholder Loan	Convertible Note	Total
Balance, December 31, 2023	\$ -	\$ 32,394	\$ 1,161,727	\$ 1,194,121
Interest expense on convertible note	69,704	-	-	69,704
Repayments to interest expense	(69,704)	-	-	(69,704)
Advance from shareholder	-	10,679	-	10,679
Balance, September 30, 2024	\$ -	\$ 43,073	\$ 1,161,727	\$ 1,204,800

On March 2, 2023, Mr. Brooks assigned \$10,000 from his convertible note to a shareholder of the Company. The assigned amount has the same terms and conditions as the Brooks note described above. Refer to Note 8(2) below.

NOTE 8 – CONVERTIBLE NOTES

(1) 8% convertible notes

During the year ended December 31, 2023, the company issued convertible promissory notes in the principal amount of \$160,000 to several investors bearing interest at 8% per annum for a period of 12 months. Of the notes received, holders issuing \$50,000 have the right to convert any or all of the outstanding principal into shares of the Company's common stock at a conversion price of \$0.001 per share and holders issuing \$100,000 have the right to convert any or all of the outstanding principal into shares of the Company's common stock at a conversion price of \$0.005 per share. The beneficial conversion feature associated with the 2023 notes and realized on issuance date totaled \$160,000, which amount is being amortized over the term of the note, or 12 months.

In 2023, the Company determined with the noteholders that interest should not be accrued on the notes and reversed the previously accrued interest payable.

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	Convertible	
	Note	Total
Balance, December 31, 2023	\$ 275,890	\$ 275,890
Proceeds	-	-
Unamortized debt discount	-	-
Amortized debt discount	116,250	116,250
Balance, September 30, 2024	<u>\$ 392,140</u>	<u>\$ 392,140</u>

(2) 0% convertible notes

During the year ended December 31, 2023, the Company issued convertible promissory notes in the principal amount of \$251,000 to several investors bearing interest at 0% per annum for a period of 12 months. The holders have the right to convert any or all of the outstanding principal into shares of the Company's common stock at a conversion price of \$0.001 per share as to \$100,000 of the proceeds and \$0.004 per share as to \$151,000 of the proceeds. The beneficial conversion feature associated with the note and realized on issuance date totaled \$64,625, which amount is being amortized over the term of the note, or 12 months.

During the period ended September 30, 2024, the Company issued convertible promissory notes in the principal amount of \$245,000 to several investors bearing interest at 0% per annum. The holders have the right to convert any or all of the outstanding principal into shares of the Company's common stock at a conversion price of \$0.001 per share as to \$10,000 of the proceeds and \$0.005 per share as to \$115,000 of the proceeds. The beneficial conversion feature associated with the note and realized on issuance date totaled \$245,000, which amount is being amortized over the term of the note, or 12 months.

	Convertible	
	Note	Total
Balance, December 31, 2023	\$ 140,035	\$ 140,035
Conversion into equity	(20,000)	(20,000)
Proceeds	245,000	245,000
Unamortized debt discount	(245,000)	(245,000)
Amortized debt discount	192,840	192,840
Balance, September 30, 2024	<u>\$ 312,875</u>	<u>\$ 312,875</u>

(3) Other convertible notes

On March 2, 2023, Mr. Brooks assigned \$10,000 in principal from his outstanding convertible note to a shareholder of the Company. The assigned amount has the same terms and conditions as the Brooks note described above. (Ref Note 7)

The amount is included in convertible note – shareholder, net on the balance sheet as of September 30, 2024.

NOTE 9 – DEBT ASSIGNMENTS AND PURCHASE AGREEMENT

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,For the Nine Months Ended September 30, 2024 and 2023

On March 2, 2023, Mr. James Brooks, entered into a Debt Assignment and Purchase Agreement with a shareholder of the Company and assigned a total of \$10,000 to Mr. O'Connor under the same terms and conditions of his convertible note described under Note 7 and 8 (above).

NOTE 10 – RELATED PARTY TRANSACTIONS

James Brooks, sole officer and director, controlling shareholder

On December 30, 2021, Mr. James Brooks was appointed the Company's sole officer and director in place of Mr. Fred Waid. Immediately prior Mr. Brooks became the Company's controlling shareholder upon issuance of 300,000,000 shares of common stock for certain debt in the amount of \$175,000. Concurrently the Company and Mr. Brooks entered into a convertible note with respect to amounts payable totaling an accumulated \$1,171,727. On March 2, 2023, Mr. Brooks assigned \$10,000 of his convertible note leaving the principal amount of \$1,161,727 due and payable.

Interest expenses associated with the aggregate convertible notes for the three and Nine months ended September 30, 2024 was \$23,235 and \$69,704.

Mr. Brooks was paid a total of \$138,000 in the Nine months ended September 30, 2024 against interest owing on the convertible note, leaving a balance owing of \$0 as interest payable to Mr. Brooks at September 30, 2024 (December 31, 2023 - \$0).

During the year ended December 31, 2023, the Company paid and/or accrued \$20,000 to Mr. Brooks in respect to his agreement for a monthly stipend entered into in December 2022.

At September 30, 2024 a total of \$43,073 (December 31, 2023 - \$32,394) is reflected on the Company's balance sheets as advances payable – related party with respect to expenses paid by Mr. Brooks on behalf of the Company which have not yet been reimbursed.

NOTE 11 – COMMON STOCK

The Company has authorized a total of 2,000,000,000 shares of common stock, \$0.001 par value.

On May 6, 2022, 31,663,760 shares were issued in respect to an asset purchase agreement. (see Note 5(1)).

On August 31, 2022, 750,000 shares were issued in respect to an asset purchase agreement. (see Note 5(2)).

On June 4, 2024, 20,000,000 shares were issued as part of a debt conversion.

At September 30, 2024, and December 31, 2023, there was a total of 465,728,363 and 445,728,363 shares issued and outstanding, respectively.

NOTE 12 - SUBSEQUENT EVENTS

The Company has evaluated subsequent events from the balance sheet date through the date that the financial statements were issued and determined that there are no additional subsequent events to disclose.