



ALPHA ADVOCATE LAW GROUP PC.
11432 South Street Suite 373, Cerritos, CA 90703.
TEL: 562-219-0089. FAX: 562-456-3016.
EMAIL: Alphaadvocatelaw@gmail.com

November 12, 2024.

OTC Markets Group, Inc.
300 Vesey Street, 12th Floor
New York, NY 10282

Re: Legal Opinion, Adequate Current Information, Continuing Disclosure Obligations of Embarr Downs, Inc., a Nevada corporation (the "Issuer") for the Annual Report for Periods Ending 08/31/2024.

Ladies and Gentlemen:

This office has been engaged by Embarr Downs, Inc., a Nevada corporation, (the "Issuer") as its general and securities counsel for matters including, but not limited to, the preparation of this opinion.

This opinion may be posted on the OTC Disclosure and News Service for viewing by the general public. OTC Markets Group, Inc. may rely on this opinion in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933, as amended.

This letter covers the laws of the United States and does not depend on another law firm's opinion or letter. The subject matter of this letter covers the jurisdiction of the State of Nevada (the Issuer's state of incorporation) and the laws of the United States. Attorney Udo Ekekeulu (hereinafter referred to as Counsel) is permitted to practice before the Securities and Exchange Commission without prohibition. Counsel is licensed in the State of California and is a resident of the State of California. Counsel is current in her membership requirements for the State of California. Counsel is currently not, and has not within the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the US Commodity Futures Trading Commission, (CFTC), the Financial Industry Regulatory Authority, (FINRA) or any other federal, state, or foreign regulatory agency. Counsel is also currently not, and has not within the past five years, been suspended or barred from practicing in any jurisdiction. She has not been charged in a civil or criminal case. A representative of the Company is responsible for the preparation of the financial statements in accordance with GAAP, under the supervision of the CEO and is unaudited.



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Counsel is not an employee of the Issuer and Counsel has received no shares of the Issuer's stock in payment for Counsel's services. Furthermore, Counsel does not have any current agreements to receive, whether now or in the future, any shares of Issuer common stock as compensation for preparation of this opinion or for any other services. Counsel does not own, directly or beneficially, any shares of the Issuer's Securities.

Counsel has been retained by the Issuer for the purpose of reviewing the current information supplied by the Issuer and has also been retained as outside counsel for other matters. Counsel has examined such corporate records and other documents and such questions of law as counsel considers necessary or appropriate for the purposes of rendering this letter.

For purposes of this opinion counsel has reviewed the

1. Articles of Incorporation and Amendments of the Articles of Incorporation of the Issuer,
2. Corporate By-Laws,
3. Information, as defined below
4. And such other corporate records as were necessary and provided by management for purposes of this letter, including press releases and past and current financial statements and have examined such corporate records and other documents and such questions of law as counsel considered necessary or appropriate for purposes of rendering the letter.

We have (i) personally interviewed via phone conference the management and all directors of the Company, more specifically Frank I Igwealor, who is the CEO, President, Treasurer, owner(s) of 5% or greater of the outstanding stock, however, we're not able to contact, meet or interview persons who were associated with prior management, (this shell is managed by a court-appointed custodial management), (ii) reviewed the annual financials ended August 31, 2024 and filed with the OTC disclosure News Service on www.OTCmarkets.com and posted on November 11, 2024, and (iii) discussed the information with management and the director(s) of the Company.

To the best of our knowledge, after inquiry of management, including the sole Chief Executive Officer and Director, neither the Issuer, the 5% holders of securities of the Company, nor the corporate counsel are currently under a criminal proceeding, an investigation, or an administrative/civil proceeding, limiting one's participation in the securities or banking industries, or a finding of any violation of federal or state securities laws. There are no other



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family relationships or related party transactions with EMBR to disclose in its filings or in the Attorney letter. The company has not received any request for information or inquiries of any kind from the SEC or FINRA and are unaware of any request or inquiries from the SEC or FINRA since January 31, 2018. There are no pending corporate actions.

The opinion and conclusions herein are based upon documentation and facts made available by the Issuer and are based on the accuracy of those documents and facts. All such information is believed to be true and such sources of information are believed to be reliable. As to matters of fact, counsel relied on information obtained from public officials, officers of the Issuer and other sources, and believed such information to be true and such sources of information are believed to be reliable. If the facts and information in all such documents are determined not to be true, this opinion shall be null and void.

We may rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable. In rendering this letter, we have examined the following:

1. Corporate records and other documents of the company.

Financial documents including: Balance Sheet, Statement of Operations, Statement of Cash Flows, Consolidated Statements of Stockholder's Deficiency (Statement of Changes in Shareholder Equity) and notes to the financial statements for the year ending August 31, 2024. We may rely on information obtained from public officials, officers of the Company and we believe that these sources are reliable.

2. The financial documents were prepared by Frank I Igwealor, the company President and CEO. Mr. Igwealor has over twenty six years of management accounting and finance or consulting experience with OTC companies including more than fourteen years as senior management level such as CEO, CFO, Controller and Manager of several public or OTC companies including experience preparing financial reports for those public companies. His address is 370 Amapola Ave., Suite 200-A, Torrance, CA 90501, Tel. 310-895-1839. The financial statements are not audited and were prepared using documents provided to Mr. Igwealor by the company.

3. Representations made to us by the sole officer and director of the Company which we deem as reliable.



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4. Review of the Shareholders' list provided by the Company's transfer agent: Securities Transfer Corporation of 15500 Roosevelt Blvd, Suite 104, Clearwater, Florida 33760, indicating the shares outstanding and confirming that Securities Transfer Corporation is registered with the Securities and Exchange Commission.

5. This letter is governed by and shall be interpreted in accordance with the Legal Opinion Accord (the "Accord") of the American Bar Association Section of Business Law (1991). Therefore, it is subject to a number of qualifications, exceptions, definitions, limitation on coverage, and other limitations, all as more particularly described in the Accord, and this letter should be read in conjunction therewith. The law relevant to the opinions expressed herein is limited to the laws of the United States of America.

Adequacy of Public Information

Based upon the foregoing and subject to the qualifications hereinafter set forth, we are of the opinion that the initial Company Information and Disclosure Statement:

(i) constitutes "adequate current public information" concerning the securities of the Issuer and "is publicly available" within the meaning of Rule 144(c)(2) under the Securities Act of 1933;

(ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act");

(iii) complies as to form with the OTC Markets Group Guidelines for Providing Adequate Current Information, which is available at:
<http://www.otcmarkets.com/content/doc/DisclosureGuidelines.pdf>;

(iv) has been posted on the OTC Disclosure and News Service; and

(v) Securities Transfer Corporation is registered under the Securities and Exchange Act of 1934.



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(vi) The Company currently does meet the definition of a shell corporation. Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Securities Exchange Act of 1934 defines a shell company as a company with 1) no or nominal operations and either 2) no or nominal assets, 3) assets consisting solely of cash and cash equivalents or 4) assets consisting of any amount of cash and cash equivalents and nominal other assets.

(vii) This letter may be relied on by OTC Markets, Inc. but may not be used or relied upon by any other person for any other purpose whatsoever, without in each instance our prior written consent. OTC Markets may publish this letter through OTC Disclosure and News Service for viewing by the public or regulators.

Financial Reporting

The financial statements disclosed by Issuer have been prepared in-house by Frank I Igwealor, CPA, CMA, CFM, MRSM, who has held the position of CEO, Chief financial Officer and numerous Director and Officer positions in various companies. Mr. Igwealor has over 15 years of experience managing fully reporting publicly traded companies. Mr. Igwealor is a well-trained and experienced accountant who boast of professional accounting and financial designation including as Certified Public Accountant (CPA) Certified Management Accountant (CMA), Certified Financial Manager (CFM) as well as having dual BA degrees in Accounting and Economics, MS in Risk Management, MBA and a Juris Doctor. Mr. Igwealor has extensive experience preparing financial statements and overseeing audits of reporting companies, ensuring compliance and accuracy in financial reports.

Transfer Agent

The Transfer agent for the Issuer is:
Securities Transfer Corporation
15500 Roosevelt Blvd, Suite 104, Clearwater, Florida 33760
David Lopez: dlopez@stctransfer.com; dzheng@stctransfer.com
Phone Number: (469) 633-0101

The Transfer Agent is listed with the Commission and has Depository Trust Corporation approval. For the year ending August 31, 2024, the Issuer had 1,036,948,372 shares of Common Stock issued and outstanding respectively. A shareholders list provided by the Transfer Agent



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was cross-referenced with the other information previously filed by the issuer with the OTC and provided to us by the Issuer to determine the number of outstanding shares set forth in the Issuers Annual reports for the year ended August 31, 2024 and the quarterly period ended October 31, 2023.

SEC Investigation

The corporate office of the Issuer is located at 370 Amapola Ave., Suite200-A, Torrance, CA, 90501. Its website is still being developed and the phone number is (310) 895-1839.

The issuer was organized under the laws of the state of Nevada, USA under the name Embarr Downs, Inc. (ticker symbol EMBR). Embarr Downs, Inc. was originally incorporated in the State of Florida on June 27, 1997 under the name of July Project III Corp. and changed our name to Globalgroup Investment Holdings, Inc. on October 18, 2000 and subsequently changed our name to Embarr Downs, Inc. on August 20, 2013. The Company was reincorporated in Nevada on March 12, 2012.

On June 6, 2022, the District Court of Clark County, Nevada entered an Order Granting Application for Appointment of Alpharidge Capital, LLC (the “Order”), a company controlled by Mr. Frank Igwealor, as Custodian of the Company. On June 6, 2021, the Custodian appointed Mr. Frank I Igwealor, who is the managing member of Alpharidge Capital, LLC., as the Company’s sole officer, secretary, treasurer and director. Neither the new management nor the Court-Appointed Custodian has knowledge of any of the affair of the Issuer prior to June 6, 2022.

To the best of counsel's knowledge, after inquiry of management and the directors of the Issuer, neither the Issuer nor any 5% holder of common stock of the Issuer is currently under a criminal proceeding, an investigation, or an administrative/civil proceeding, limiting one’s participation in the securities or banking industries, or a finding of any violation of federal or state securities laws.

Reliance

This opinion may be posted on the OTC Disclosure and News Service news service for viewing by the general public and OTC Markets Group, Inc. may rely on said opinion in determining



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whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c) (2) of the Securities Act of 1933. This opinion letter is not to be relied on by any other party or for any other purposes. Notwithstanding the foregoing, OTC Markets Group, Inc. is granted full and complete permission and rights to publish this letter through the OTC Disclosure and News Service for viewing by the public and regulators.

In rendering the conclusion expressed below, I advise you that I am a member of the Bar of the State of California and express no opinion herein concerning the applicability or effect of any laws of any other jurisdiction, except the securities laws of the United States of America referred to herein and the laws of the State of Nevada, as applicable.

Counsel looks forward to making further disclosures to OTC Markets Group, Inc. as required or as requested by OTC Markets Group, Inc. or the Issuer. If you have any questions, please call me at (310) 866-6018.

Sincerely,

Thank You.

DocuSigned by:

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Udo Ekekeulu, Esq.

Issuer's Counsel.