Torque Lifestyle Brands, Inc.
32C, Anhongji Tianyao Square
Longhua District
Shenzhen, Guangdong, China
+86-18576614510
www.torquelb.com
catherinezzq668@gmail.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:

915,205,696 as of September 30, 2024 *(Current Reporting Period Date or More Recent Date)*

915,205,696 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 Control[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

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

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

Commodore International Corporation (AKA Reunite Investments, Inc.), a Colorado corporation ("CDRL" or the "Company"). On May 10, 1999, the Company was incorporated as Tensleep Design, Inc. under the laws of the State of Colorado. On May 10, 2000, the Company amended its Articles of Incorporation and changed its name to Tensleep Technologies, Inc. At this time, the Company had 155,000,000 shares of stock authorized, 150,000,000 common shares and 5,000,000 preferred shares. The preferred shares had no designation of rights or privileges.

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[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.

Tensleep Technologies, Inc., changed its name to Yeahronimo Media Ventures, Inc. On March 7, 2005 and on July 7, 2005 changed its name to Commodore Inc. On September 16, 2005, CDRL changed its name back to Yeahronimo Media Ventures, Inc. and on October 6, 2005 changed its name to Commodore International Corporation. Finally, on June 6, 2009, the Company changed its name to Reunite Investments, Inc., however, CDRL never filed a FINRA corporate action to ratify the change so the Company continues to trade under the name Commodore International Corporation. The Company filed a Form 10-SB in 1998 and 1999 but withdrew the filing both times. CDRL filed the Form a third time in 1999 and the Form became effective in July 1999. The Company filed their last quarterly report on September 30, 2001 and thereafter filed the Form 15-12G, Notice of Termination of Registration, on December 27, 2001. The Company filed a Certificate of Amendment with the Colorado Secretary of State on July 27, 2020 to change its name to Torque Lifestyle Brands, Inc.

Current State and Date of Incorporation or Registration: Colorado May 10, 1999
Standing in this jurisdiction: (e.g. active, default, inactive): Active

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

None

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

None

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

None

Address of the issuer's principal executive office:

32C, Anhongji Tianyao Square, Longhua District, Shenzhen, Guangdong, China

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 April14, 2020, the 2nd Judicial District Court in Denver County entered an order appointing Small Cap Compliance, LLC, as custodian for CDRL. On April 15, 2020, Rhonda Keaveney was appointed as interim officer and director.

2) Security Information

Transfer Agent

Name: Equiniti Trust Company
Phone: 303-282-4800
Email: chad.dalton@equiniti.com
Address: 275 Madison Avenue
34th Floor
New York New York 10016

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: TQLB
Exact title and class of securities outstanding: Common

CUSIP:	891332 207	
Par or stated value:	.001	
Total shares authorized:	3,000,000,000	as of date: September 30, 2024
Total shares outstanding:	915,205,696	as of date: September 30, 2024
Total number of shareholders of record:	152	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:	Series A Convertible Preferred Stock	
Par or stated value:	.001	
Total shares authorized:	10,000,000	as of date: September 30, 2024
Total shares outstanding:	400,000	as of date: September 30, 2024
Total number of shareholders of record:	1	as of date: September 30, 2024

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

N/A

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.**

   None

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

   Each share of Series A Preferred Stock shall have voting rights equal to four times the sum of (a) all shares of Common Stock issued and outstanding at time of voting; plus (b) the total number of votes of all other classes of preferred stock which are issued and outstanding at the time of voting.

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

   None

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

   None

3) Issuance History

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

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

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date December 31st, 2021 Common: 120,271,826	*Right-click the rows below and select "Insert" to add rows as needed.

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	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
1/4/22	New Issue	150,000,000	Common	$150,000	Yes	Supplement Grp. (Europe) Ltd. (Controlling Parties: David Lovatt /Leonard Armenta)	Services	Restricted	4(a)(2)
1/4/22	New Issue	12,500,000	Common	$125,000	Yes	First Global Opportunities Fund LLC - Seth Fireman	Stock Subscriptio	Unrestricted	Reg A
6/30/22	Sale/Transfer of existing shares	122,500,000	Common	$50,000	Yes	Diamond Capital Ventures, LLC.: Leonard Tucker.	Securities Purchase Agreement	Restricted	4(a)(2)
6/30/22	Sale/Transfer of existing shares	122,500,000	Common	$50,000	Yes	Parcae Capital Inc.: Holly Magliochetti	Securities Purchase Agreement	Restricted	4(a)(2)
6/30/22	New Issue	1,600,000	Common	$400,000	No	GPL Ventures: Alexander Dillon	Note Conversion of $400,000 note	Restricted	4(a)(2)
9/1/22	Transfer/Sale	400,000	Pref A	N/A	No	From Supplement Grp. (Europe) Ltd. (Controlling Parties: David Lovatt /Leonard Armenta) to Corain McGinn	Transfer/Sale	Restricted	4(a)(2)
Issuable on December 31st 2022	New Issue	5,000,000	Common		Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)
Issuable on December 31st 2022	New Issue	750,000	Common		Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)
Issuable on June 30th 2023	New Issue	182,634,685	Common	$182,634,685	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee Corain McGinn	Debt Conversion Services Provided	Restricted	4(a)(2)
Issuable on June 30th 2023	New Issue	182,634,685	Common	$182,634,685	Yes	Parcae Capital Corp. – Holly Magliochetti	Debt Conversion Services Provided	Restricted	4(a)(2)
Issuable on June 30th 2023	New Issue	23,500,000	Common	$23,500	Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)
Issuable on June 30th 2023	New Issue	50,000,000	Common	$50,000	Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)
August 11th 2023	New Issue	2,250,000	Common	$2,250	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Debt Conversion	Restricted	4(a)(2)
August 11th 2023	New Issue	2,250,000	Common	$2,250	Yes	Parcae Capital Corp. – Holly Magliochetti	Debt Conversion	Restricted	4(a)(2)
August 11th 2023	New Issue	20,000,000	Common	$20,000	Yes	Diamond Capital Ventures, LLC. – Corain McGinn	Services Provided	Restricted	4(a)(2)
August 11th 2023	New Issue	20,000,000	Common	$20,000	Yes	Parcae Capital Corp. – Holly Magliochetti	Services Provided	Restricted	4(a)(2)
August 11th 2023	New Issue	10,000,000	Common	$10,000	Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)
August 11th 2023	New Issue	8,000,000	Common	$8,000	Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)

September 30th 2023	New Issue	4,375,000	Common	$4,375	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Debt Conversion	Restricted	4(a)(2)
September 30th 2023	New Issue	4,375,000	Common	$4,375	Yes	Parcae Capital Corp. – Holly Magliochetti	Debt Conversion	Restricted	4(a)(2)
September 30th 2023	New Issue	10,000,000	Common	$10,000	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Services Provided	Restricted	4(a)(2)
September 30th 2023	New Issue	10,000,000	Common	$10,000	Yes	Parcae Capital Corp. – Holly Magliochetti	Services Provided	Restricted	4(a)(2)
September 30th 2023	New Issue	5,000,000	Common	$5,000	Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)
September 30th 2023	New Issue	500,000	Common	$500	Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)
November 17th 2023	New Issue	2,564,500	Common	$2,564.50	Yes	Corain McGinn	Debt Conversion	Restricted	4(a)(2)
November 17th 2023	New Issue	30,000,000	Common	$30,000	Yes	Diamond Capital Ventures, LLC. – The Kimberly Trust – Corain McGinn, Trustee	Services Provided	Restricted	4(a)(2)
November 17th 2023	New Issue	30,000,000	Common	$30,000	Yes	Parcae Capital Corp. – Holly Magliochetti	Services Provided	Restricted	4(a)(2)
November 17th 2023	New Issue	15,000,000	Common	$15,000	Yes	Corain McGinn	Services Provided	Restricted	4(a)(2)
November 17th 2023	New Issue	12,000,000	Common	$12,000	Yes	Michael Handelman	Services Provided	Restricted	4(a)(2)
Shares Outstanding on Date of This Report: Date 9-30-24 Common 915,205,696 Preferred A 400,000									

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:

N/A

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)

******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:

N/A

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")

Torque was a manufacturer of premium Nutritional Supplements and had exclusive manufacturing deals with some of the fastest growing Nutritional Supplement brands in the USA today, and is currently exploring new lines of business.

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

N/A

C. Describe the issuers' principal products or services.

Torque was a manufacturer of premium Nutritional Supplements and had exclusive manufacturing deals with some of the fastest growing Nutritional Supplement brands in the USA today, and is currently exploring new lines of business.

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 CEO provides the Company office space at 32C, Anhongji Tianyao Square, Longhua District, Shenzhen, Guangdong, China at no cost to the Company.

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

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

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.
If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 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
Ziqing Zhang	CEO, CFO, owner of more than 5%	32C, Anhongji Tianyao Square, Longhua District, Shenzhen, Guangdong, China	400,000 875,833,870	Pref A Common	100% 95.70%	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).

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Newlan Law Firm, PLLC
Address 1: 2201 Long Prairie Road

Address 2: Suite 107 – 762, Flower Mound, TX 75022
Phone: 940-367-6154
Email: eric@newlanpllc.com

<u>Accountant or Auditor</u>

Name: n/a
Firm: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

<u>Investor Relations</u>

Name: n/a
Firm: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

All other means of Investor Communication:

Twitter: n/a
Discord: n/a
LinkedIn n/a
Facebook: n/a
[Other] n/a

<u>Other Service Providers</u>

Provide the name of any other service provider(s) **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: n/a
Firm: n/a
Nature of Services: n/a
Address 1: n/a
Address 2: n/a
Phone: n/a
Email: n/a

9) Disclosure & Financial Information

Disclosure & Financial Information

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

Name: Ziqing Zhang
Title: CEO
Relationship to Issuer: CEO

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

☐ IFRS
☒ U.S. GAAP

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

Name: Ziqing Zhang
Title: CFO
Relationship to Issuer: CFO

Describe the qualifications of the person or persons who prepared the financial statements:[5] Ziqing Zhang is well qualified by experience with many businesses to prepare these financial statements.

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

[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.

TORQUE LIFESTYLE BRANDS, INC.

Torque Lifestyle Brands, Inc.
Balance Sheets
(unaudited)

	September 30, 2024	December31, 2023
Assets:		
Current assets		
Cash	$ 730	$ 404
Account receivable	25,000	-
Prepaid expenses	3,780	1,830
Total current assets	29,510	2,234
Total assets	29,510	2,234
Liabilities and Stockholders' Equity:		
Current liabilities		
Accounts payable and accrued expenses	$ 24,026	$ 12,760
Total current liabilities	24,026	12,760
Total liabilities	24,026	12,760
Stockholders' Equity (Deficit)		
Series A Preferred stock, par value $0.001, 10,000,000 shares authorized, 400,000 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively	400	400
Common stock, par value $0.001, 3,000,000,000 shares authorized, 915,205,696 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively	915,206	915,206
Additional paid-in capital	5,089,838	5,089,838
Accumulated deficit	(5,999,960)	(6,015,970)
Total stockholders' equity (deficit)	5,484	(10,526)
Total liabilities and stockholders' equity (deficit)	$ 29,510	$ 2,234

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

Torque Lifestyle Brands, Inc.
Statements of Operations
(unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024	**2023**	**2024**	**2023**
Revenues	$ 25,000	$ -	$ 25,000	$ -
Operating Expenses:				
General and administrative	21,225	110,381	21,256	324,643
Total Operating Expenses	21,225	110,381	21,256	324,643
Other (Income) Expense				
(Gain) Loss on settlement of debt	-	276,750	(12,683)	386,442
Interest expense	-	2,650	417	33,960
Total Other (Income) Expense, net	-	279,400	(12,266)	420,402
Net Income (Loss)	$ 3,775	$ (389,781)	$ 16,010	$ (745,045)
Net loss per share				
Basic and diluted	$ 0.00	$ (0.00)	$ 0.00	$ (0.00)
Weighted average common shares outstanding				
Basic and diluted	915,205,696	498,336,742	915,205,696	366,089,234

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

Torque Lifestyle Brands, Inc.
Statements of Stockholders' Equity (Deficit)
(unaudited)

	Preferred Stock		Common Stock		Common Stock Issuable		Additional Paid in Capital	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount	Shares	Amount			
Balance, December 31, 2023	400,000	$ 400	915,205,696	$915,206	-	$ -	$ 5,089,838	$ (6,015,970)	$ (10,526)
Net income	-	-	-	-	-	$ -	-	16,010	16,010
Balance, September 30, 2024	400,000	$ 400	915,205,696	$915,206	-	$ -	$ 5,089,838	$ (5,999,960)	$ 5,484
Balance, June 30, 2024	400,000	$ 400	915,205,696	$915,206	-	$ -	$ 5,089,838	$ (6,003,735)	$ 1,709
Net income	-	-	-	-	-	$ -	-	3,775	3,775
Balance, September 30, 2024	400,000	$ 400	915,205,696	$915,206	-	$ -	$ 5,089,838	$ (5,999,960)	$ 5,484
Balance, December 31, 2022	400,000	$ 400	284,371,826	$284,372	5,750,000	$ 575	$ 4,273,487	$ (4,737,399)	$ (178,565)
Physical issuance of common shares	-	-	444,519,370	444,519	(444,519,370)	(439,344)	-	-	5,175
Shares to be issued for settlement of debt	-	-	-	-	438,769,370	438,769	109,692	-	548,461
Shares issued for settlement of debt	-	-	62,500,000	62,500	-	-	181,250	-	243,750
Shares issued for settlement of debt					34,250,000	34,250	95,500	-	129,750
Net loss								(745,045)	(745,045)
Balance, September 30, 2023	400,000	$ 400	791,391,196	$791,391	34,250,000	$ 34,250	$ 4,659,929	$ (5,482,444)	$ 3,526
Balance, June 30, 2023	400,000	$ 400	284,371,826	$284,372	444,519,370	$ 439,344	$ 4,383,179	$ (5,092,663)	$ 14,632
Physical issuance of common shares			444,519,370	444,519	(444,519,370)	(439,344)			5,175
Shares to be issued for settlement of debt					34,250,000	34,250	95,500		129,750
Shares issued for settlement of debt			62,500,000	62,500			181,250		243,750
Net loss								(389,781)	(389,781)
Balance, September 30, 2023	400,000	$ 400	791,391,196	$791,391	34,250,000	$ 34,250	$ 4,659,929	$ (5,482,444)	$ 3,526

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

Torque Lifestyle Brands, Inc.
Statements of Cash Flows
(unaudited)

	For the Nine Months Ended September 30,	
	2024	**2023**
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss)	$ 16,010	$ (745,045)
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization of debt discount	-	25,498
(Gain) Loss from settlement of debt	-	386,442
Effect of changes in:		
Account receivable	(25,000)	-
Prepaid expenses	(1,950)	44,555
Accounts payable and accrued expenses	11,266	-
Accrued expenses - related parties	-	262,132
Net Cash Provided (Used) in Operating Activities	326	(26,418)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of notes payable	-	26,660
Net Cash Provided by Financing Activities	-	26,660
Net Increase (Decrease) in Cash	326	242
Cash at Beginning of Year	404	1,185
Cash at End of Period	$ 730	$ 1,427
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	-	-
Income taxes paid	-	-

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

Note 1 – NATURE OF OPERATIONS

Overview

Torque Lifestyle Brands, Inc. (formerly known as Commodore International Corporation, Reunite Investments, Inc., Yeahronimo Media Ventures Inc., Commodore Inc., Tensleep Technologies, Inc. and Tensleep Design, Inc.) (A Colorado Corporation) (the "Company" or "TQLB") was incorporated under the laws of the state of Colorado on May 10, 1999 as Tensleep Design, Inc.

On November 1, 2019, the Company became Delinquent in Colorado for failure to file the Periodic Report required by Colorado. On April 14, 2020, the 2nd Judicial District Court in Denver County ordered the appointment of "Small Cap Compliance, LLC" as custodian for the Company. Also, on April 14, 2020, the Company filed a Statement Curing Deficiency with Colorado. On April 15, 2020, Rhonda Keaveney was appointed as interim officer and director.

The Company was reinstated on April 19, 2020, and the custodian filed an amendment to the Articles of Incorporation with the Colorado Secretary of State to raise the authorized number of common shares to 500,000,000, par value $ 0.001, from 150,000,000 and to raise the authorized number of Series A Preferred Stock shares to 10,000,000, par value $ 0.001, from 5,000,000. On April 20, 2020, the Company issued 400,000 shares of Series A preferred stock to Small Cap Compliance, LLC for services rendered on behalf of the Company.

On July 13, 2020, Small Cap Compliance, LLC entered into a Stock Purchase Agreement with David Lovatt and Leonard Armenta. As a result, the 400,000 shares of Series A preferred stock were transferred (200,000 each to David Lovatt and Leonard Armenta), and a change of control occurred. Rhonda Keaveney resigned her positions as CEO, Treasurer, Secretary, and Director. David Lovatt was appointed CEO and Director and Leonard Armenta was appointed Secretary, Treasurer, and Director.

Torque Lifestyle Brands, Inc. seeks to become a recognized brand name in the supplements production industry with its headquarters in the United States of America.

On February 2, 2021, the Company acquired the American Metabolix™ brand of products from Sensatus Group, LLC (See Note 4) and began operations in the Company's newly formed subsidiary American Metabolix, Inc. which was formed in Colorado on January 8, 2021.

On July 21, 2021, TQLB executed a Limited Liability Company Agreement of Zero Torque Manufacturing, LLC (the "LLC") with Zero Day Nutrition Company ("Zero Day"). The Agreement provides for the formation of the LLC, with TQLB to make a cash capital contribution to the LLC in the amount of $ 300,000 (which was paid by TQLB on August 24, 2021) and Zero Day to assign to the LLC the existing manufacturing relationships with certain specified customers which the two members (i.e., TQLB and Zero Day) agreed has a gross asset value of the capital contribution of $ 288,235. After the capital contributions, TQLB is to own 510 units of the LLC and Zero Day is to own 490 units of the LLC. The agreement provides that excess cash is to be distributed to the members at least once each calendar quarter in proportion to their Percentage Interests. The term of the LLC will continue until the occurrence of a certain specified event (such as unanimous vote of the Members or the sale or liquidation of all or substantially all of the assets of the LLC). During the year ended December 31, 2022 the limited liability agreement was terminated.

On September 1, 2021, TQLB sold all 100 of the issued and outstanding shares of common stock of American Metabolix, Inc. to GenTech Holdings Inc., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta Jr. (President of TQLB), for $ 1,300,000 (See Note 4).

Effective September 1, 2022, Supplement Group (Europe) Ltd entered into Stock Purchase and Stock Assignment Agreements with Diamond Capital Ventures, LLC., Parcae Capital Corp. and Corain McGinn. As a result, all 400,000 shares of Series A preferred stock were transferred to Corain McGinn and 122,500,000 shares of common stock each were transferred to Diamond Capital Ventures, LLC. and Parcae Capital Corp., and a change of control occurred. David Lovatt resigned his positions as CEO, Treasurer, Secretary, and Director. Leonard Armenta resigned his positions as President and Director. Corain McGinn was appointed as the CEO, President, Secretary and sole director of the Company. Effective October 14th, 2022, Diamond Capital Ventures, LLC. transferred 122,500,000 shares of common stock to The Kimberly Trust, Corain McGinn, Trustee.

Effective June 17, 2024, Ziqing Zhang entered into Stock Purchase Agreements with Corain McGinn and The Kimberly Trust. As a result, all 400,000 shares of Series A preferred stock were transferred to Ziqing Zhang and 459,323,685 shares of common stock were transferred to Ziqing Zhang, and a change of control occurred ("Change of Control"). Corain McGinn resigned his positions as President, CEO, Treasurer, Secretary, and Director. Michael Handelman resigned his position as CFO. Ziqing Zhang was appointed as the CEO, CFO, President, Secretary and Director of the Company.

Basis of Presentation

The accompanying unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial statements ("U.S. GAAP"). Accordingly, they do not contain all information and footnotes required by accounting principles generally accepted in the United States of America for annual financial statements.

In the opinion of the Company's management, the accompanying unaudited financial statements contain all of the adjustments necessary (consisting only of normal recurring accruals) to present the financial position of the Company as of September 30, 2024 and the results of operations and cash flows for the periods presented. The results of operations for the three and nine months ended September 30, 2024 are not necessarily indicative of the operating results for the full fiscal year or any future period.

Management acknowledges its responsibility for the preparation of the accompanying unaudited financial statements which reflect all adjustments, consisting of normal recurring adjustments, considered necessary in its opinion for a fair statement of its financial position and the results of its operations for the periods presented.

Note 2 - GOING CONCERN AND MANAGEMENT'S LIQUIDITY PLANS

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

As shown in the accompanying financial statements, as of September 30, 2024, the Company had cash on hand of $730 and working capital surplus of $5,484. During the nine months ended September 30, 2024, the net income was $16,010 and net cash provided in operating activities was $326.

The Company has incurred significant losses since its inception and has not demonstrated an ability to generate sufficient revenues from the sales of its products or services to achieve profitable operations. There can be no assurance that profitable operations will ever be achieved, or if achieved, could be sustained on a continuing basis. In making this assessment we performed a comprehensive analysis of our current circumstances including: our financial position, our cash flows and cash usage forecasts for the twelve months ended December 31, 2024, and our current capital structure including equity-based instruments and our obligations and debts.

The Company expects to continue to incur significant losses from operations and have negative cash flows from operating activities for the near-term. These losses could be significant as the Company has not yet generated revenues, but has continuing operating expenses including, but not limited to, compensation costs, professional fees, software development costs and regulatory fees.

The Company's primary source of operating funds has been from cash proceeds from the sale of common stock and the issuances of promissory notes and other debt. The Company has experienced net losses from operations since inception, but it expects these conditions to improve in the future as it develops its business model. The Company had an accumulated deficit of $5,999,960 at September 30, 2024 and requires additional financing to fund future operations.

Management's current business plan is primarily to: (i) pursue additional capital raising opportunities, (ii) continue to explore and execute prospective partnering ; and (iii) identify unique market opportunities that represent potential positive short-term cash flow.

The Company's existence is dependent upon management's ability to develop profitable operations and to obtain additional funding sources. There can be no assurance that the Company's financing efforts will result in profitable operations or the resolution of the Company's liquidity problems.

If the Company does not obtain additional capital, the Company will be required to reduce the scope of its business development activities or cease operations. The Company continues to explore obtaining additional capital financing and the Company is closely monitoring its cash balances, cash needs, and expense levels.

These factors create substantial doubt about the Company's ability to continue as a going concern within the twelve-month period subsequent to the date that these financial statements are issued. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Segments and Concentrations

The Company uses the "management approach" to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company's reportable segments. The Company manages its business as one reportable segment.

Use of Estimates and Assumptions

Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material.

Changes in estimates are recorded in the period in which they become known. The Company bases its estimates on historical experience and other assumptions, which include both quantitative and qualitative assessments that it believes to be reasonable under the circumstances.

Significant estimates during the three months ended September 30, 2024 and 2023, respectively, include, allowance for doubtful accounts and other receivables, inventory reserves and classifications, valuation of loss contingencies, valuation of stock-based compensation, estimated useful lives related to property and equipment, impairment of intangible assets, implicit interest rate in right-of-use operating leases, uncertain tax positions, and the valuation allowance on deferred tax assets.

Risks and Uncertainties

The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Company's operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure.

The Company has experienced, and in the future may experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Company's distribution of the product. These factors, among others, make it difficult to project the Company's operating results on a consistent basis.

Cash

For purposes of the statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents.

At September 30, 2024 and December 31, 2023, respectively, the Company did not have any cash equivalents.

The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000.

At September 30, 2024 and December 31, 2023, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits.

Fair Value of Financial Instruments

The Company accounts for financial instruments under Financial Accounting Standards Board ("FASB") ASC 820, *Fair Value Measurements*. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company's principal or, in absence of a principal, most advantageous market for the specific asset or liability.

The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.

The three tiers are defined as follows:

- Level 1 – Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;
- Level 2 – Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and
- Level 3 – Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.

The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.

The Company's financial instruments, including cash, accounts payable and accrued expenses, and accounts payable and accrued expenses – related party, are carried at historical cost. At September 30, 2024 and December 31, 2023, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.

ASC 825-10 *"Financial Instruments"* allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.

Leases

We determine if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") assets, operating lease liabilities – current and operating lease liabilities - noncurrent on the balance sheets. The initial lease liability is equal to the future fixed minimum lease payments discounted using the Company's incremental borrowing rate, on a secured basis. The initial measurement of the right-of-use asset is equal to the initial lease liability plus any initial direct costs.

ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term.

Revenue Recognition

The Company generated revenue from the manufacture and sale of Functional Food Products and Nutritional Supplements. The Company recognizes revenue using four basic criteria that must be met before revenue can be recognized: (i) there is persuasive evidence of an arrangement; (ii) delivery has occurred; (iii) the price or fee is fixed or determinable; and (iv) collectability is reasonably assured. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded.

The Company defers any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required. Revenues on advertising are deferred and recognized ratably over the advertising period. During the three months period ended September 30, 2024, the Company recorded $25,000 in revenues from sales.

Derivative Liabilities

The Company analyzes all financial instruments with features of both liabilities and equity under FASB ASC Topic No. 480, ("ASC 480"), "*Distinguishing Liabilities from Equity"* and FASB ASC Topic No. 815, ("ASC 815") "Derivatives and Hedging". Derivative liabilities are adjusted to reflect fair value at each reporting period, with any increase or decrease in the fair value recorded in the results of operations (other income/expense) as a gain or loss on the change in fair value of derivative liabilities. The Company uses a binomial pricing model to determine fair value of these instruments.

Upon conversion or repayment of a debt instrument in exchange for shares of common stock, where the embedded conversion option has been bifurcated and accounted for as a derivative liability (generally convertible debt and warrants), the Company records the shares of common stock at fair value, relieves all related debt, derivative liabilities, and any remaining unamortized debt discounts, and where appropriate recognizes a net gain or loss on debt extinguishment (debt based derivative liabilities). In connection with any extinguishments of equity based derivative liabilities (typically warrants), the Company records an increase to additional paid-in capital for any remaining liability balance extinguished.

Equity instruments that are initially classified as equity that become subject to reclassification under ASC Topic 815 are reclassified to liabilities at the fair value of the instrument on the reclassification date.

At September 30, 2024 and December 31, 2023, respectively, the Company had no derivative liabilities.

Original Issue Discounts and Other Debt Discounts

For certain notes issued, the Company may provide the debt holder with an original issue discount. The original issue discount is recorded as a debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations.

Additionally, the Company may issue common stock with certain notes issued, which are recorded at fair value. These discounts are also recorded as a component of debt discount, reducing the face amount of the note, and is amortized to interest expense over the life of the debt, in the Statements of Operations. The combined debt discounts cannot exceed the face amount of the debt issued.

Debt Issue Cost

Debt issuance cost paid to lenders, or third parties are recorded as debt discounts and amortized to interest expense over the life of the underlying debt instrument, in the Statements of Operations.

Right of Use Assets and Lease Obligations

The Right of Use Asset and Lease Liability reflect the present value of the Company's estimated future minimum lease payments over the lease term, which may include options that are reasonably assured of being exercised, discounted using a collateralized incremental borrowing rate.

Typically, renewal options are considered reasonably assured of being exercised if the associated asset lives of the building or leasehold improvements exceed that of the initial lease term, and the performance of the business remains strong. Therefore, the Right of Use Asset and Lease Liability may include an assumption on renewal options that have not yet been exercised by the Company. The Company's operating leases contained renewal options that expire at various dates with no residual value guarantees. Future obligations relating to the exercise of renewal options is included in the measurement if, based on the judgment of management, the renewal option is reasonably certain to be exercised. Factors in determining whether an option is reasonably certain of exercise include, but are not limited to, the value of leasehold improvements, the value of the renewal rate compared to market rates, and the presence of factors that would cause a significant economic penalty to the Company if the option is not exercised. Management reasonably plans to exercise all options, and as such, all renewal options are included in the measurement of the right-of-use assets and operating lease liabilities.

As the rate implicit in leases are not readily determinable, the Company uses an incremental borrowing rate to calculate the lease liability that represents an estimate of the interest rate the Company would incur to borrow on a collateralized basis over the term of a lease within a particular currency environment.

Income Taxes

The Company accounts for income tax using the asset and liability method prescribed by ASC 740, *"Income Taxes".* Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.

The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 "Income Taxes". Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities.

At September 30, 2024 and December 31, 2023, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

The Company recognizes interest and penalties related to uncertain income tax positions in other expense. No interest and penalties related to uncertain income tax positions were recorded for the three months ended September 30, 2024 and 2023, respectively.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs are included as a component of general and administrative expense in the statements of operations.

The Company recognized $0 in marketing and advertising costs during the three months ended September 30, 2024 and 2023, respectively.

Stock-Based Compensation

The Company accounts for our stock-based compensation under ASC 718 *"Compensation – Stock Compensation"* using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity's equity instruments or that may be settled by the issuance of those equity instruments.

The Company uses the fair value method for equity instruments granted to non-employees and uses the Black-Scholes model for measuring the fair value of options.

The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods.

When determining fair value of stock options, the Company considers the following assumptions in the Black-Scholes model:

- Exercise price,
- Expected dividends,
- Expected volatility,
- Risk-free interest rate; and
- Expected life of option

Basic and Diluted Earnings (Loss) per Share

Basic earnings per share is calculated using the two-class method and is computed by dividing net earnings available to common shareholders by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued. Net earnings available to common shareholders represent net earnings to common shareholders reduced by the allocation of earnings to participating securities. Losses are not allocated to participating securities. Common shares outstanding and certain other shares committed to be, but not yet issued, include restricted stock and restricted stock units ("RSUs") for which no future service is required.

Diluted earnings per share is calculated under both the two-class and treasury stock methods, and the more dilutive amount is reported. Diluted earnings per share is computed by taking the sum of net earnings available to common shareholders, dividends on preferred shares and dividends on dilutive mandatorily redeemable convertible preferred shares, divided by the weighted average number of common shares outstanding and certain other shares committed to be, but not yet issued, plus all dilutive common stock equivalents outstanding during the period (stock options, warrants, convertible preferred stock, and convertible debt).

Preferred shares and unvested share-based payment awards that contain nonforfeitable rights to dividends or dividend equivalents (whether paid or unpaid) are participating securities and, therefore, are included in the earnings allocation in computing earnings per share under the two-class method of earnings per share.

Unvested shares of common stock are excluded from the denominator in computing net loss per share.

Restricted stock and RSUs granted as part of share-based compensation contain nonforfeitable rights to dividends and dividend equivalents, respectively, and therefore, prior to the requisite service being rendered for the right to retain the award, restricted stock and RSUs meet the definition of a participating security. RSUs granted under an executive compensation plan are not considered participating securities as the rights to dividend equivalents are forfeitable.

Related Parties

Parties are considered to be related to the Company if the parties, directly or indirectly, through one or more intermediaries, control, are controlled by, or are under common controlwith the Company. Related parties also include principal owners of the Company, its management, members of the immediate families of principal owners of the Company and its management and other parties with which the Company may deal with if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

During the year ended December 31, 2021, related parties advanced $ 412,500 to the Company as working capital. As of December 31, 2021, total loans payable to related parties were $ 482,177 (See Note 5). The advances are non-interest bearing and are due on demand. During the year ended December 31, 2022, the amount was forgiven by related parties.

During the year ended December 31, 2021, the Company incurred $165,000 ($100,000 cash and $65,000 stock based) of management and administrative services fees payable to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB). The payments were made pursuant to a Management and Administrative Services Agreement effective January 1, 2021.

During the year ended December 31, 2021, the Company sold all 100 of the issued and outstanding shares of common stock of American Metabolix, Inc. to GenTech Holdings Inc., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta Jr. (President of TQLB), for $ 1,300,000 (See Note 4).

In September 2022, the Company issued notes payable in the aggregate of $133,750 to related parties in exchange for cash of $107,000, representing an original issue discount (OID) of $26,750. The notes bear interest at 8%, and mature starting in September 2023. The OID was accounted as debt discount and is amortized to interest expense over the term of the notes payable.

In November 2022, the Company issued notes payable to related parties in the aggregate of $2,500, in exchange for cash pf $2,000 representing an original issue discount (OID) of $500. The notes bear interest at 8% and mature in November, 2023. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable.

On March 20th 2023, the Company issued notes payable to related parties in the aggregate of $6,250, in exchange for cash proceeds of $5,000 representing an original issue discount (OID) of $1,250. The notes bear interest at 8% and mature on

March 20th, 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable.

On March 31st 2023, the Company issued notes payable to related parties in the aggregate of $2,500, in exchange for cash proceeds of $2,000 representing an original issue discount (OID) of $500. The notes bear interest at 8% and mature on March 31st, 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable.

On April 20, 2023, the Company issued notes payable to related parties in the aggregate of $5,000, in exchange for cash proceeds of $4,000 representing an original issue discount (OID) of $1,000. The notes bear interest at 8% and mature on April 20, 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable.

On May 23, 2023, the Company issued notes payable to related parties in the aggregate of $6,250, in exchange for cash proceeds of $5,000 representing an original issue discount (OID) of $1,250. The notes bear interest at 8% and mature on May 23, 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable.

On June 30, 2023, the Company entered into Settlement Agreements and General Releases with four related parties. Under the terms of these agreements, the Company issued common shares to the creditors and the outstanding debt is discharged and the creditor released the Company of all claims and causes of every kind, which creditor had, or may have in the future against the Company. The conversion price is $0.001. Two of the creditors received 182,634,685 shares for $182,634,685 of debt comprised of $100,000 of accrued consulting fees and $82,635 of notes payable and accrued interest. One creditor received 23,500,000 shares for $23,500 of accrued consulting fees. And one creditor received 50,000,000 shares for $50,000 of accrued consulting fees

On July 28, 2023, the Company issued notes payable to related parties in the aggregate of $4,500 in exchange for cash proceeds of $3,600 representing an original issue discount (OID) of $900. The notes bear interest at 8% and mature in July, 2024. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable.

On August 11, 2023, the Company entered into Settlement Agreements and General Releases with four related parties. Under the terms of these agreements, the Company issued common shares to the creditors and the outstanding debt is discharged and creditor released the Company of all claims and causes of every kind, which creditor had, or may have in the future against the Company. The conversion price is $0.001. Two of the creditors received 22,250,000 shares for $22,250 of debt comprised of $20,000 of accrued consulting fees and $2,250 of notes payable. One creditor received 10,000,000 shares for $10,000 of accrued consulting fees. And one creditor received 8,000,000 shares for $8,000 of accrued consulting fees

On August 28, 2023, the Company issued notes payable to related parties in the aggregate of $2,500 in exchange for cash proceeds of $2,000 representing an original issue discount (OID) of $500. The notes bear interest at 8% and mature in August, 2024. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable.

On September 27, 2023, the Company issued notes payable to related parties in the aggregate of $6,250 in exchange for cash proceeds of $5,000 representing an original issue discount (OID) of $1,250. The notes bear interest at 8% and mature in September, 2024. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable.

On September 30, 2023, the Company entered into Settlement Agreements and General Releases with four related parties. Under the terms of these agreements, the Company issued common shares to the creditors and the outstanding debt is discharged and creditor released the Company of all claims and causes of every kind, which creditor had, or may have in the future against the Company. The conversion price is $0.001. Two of the creditors received 14,375,000 shares each for $28,750 of debt comprised of $20,000 of accrued consulting fees and $8,750 of notes payable. One creditor received 5,000,000 shares for $5,000 of accrued consulting fees. And one creditor received 500,000 shares for $500 of accrued consulting fees.

On November 17, 2023, the Company entered into Settlement Agreements and General Releases with four related parties. Under the terms of these agreements, the Company issued common shares to the creditors and the outstanding debt is discharged and creditor released the Company of all claims and causes of every kind, which creditor had, or may have in the future against the Company. The conversion price is $0.001. Two of the creditors received 30,000,000 shares each for $60,000 of accrued consulting fees. One creditor received 17,564,500 shares for $17,565 of debt comprising of $2,565 of advances made to the Company and $15,000 of accrued consulting fees. And one creditor received 12,000,000 shares for $12,000 of accrued consulting fees

On January 11, 2024, the Company issued notes payable to related parties in the aggregate of $9,375 in exchange for cash proceeds of $7,500 representing an original issue discount (OID) of $1,875. The notes bear interest at 8% and mature in September, 2024. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable.

Effective on June 19, 2024 and as part of Change of Control, the company settled with the related parties that all of the notes payable to related parties were written off, and all of the related parties agreed to forgive all monies owed between the company and the related parties. As of September 30, 2024, the balance of Notes payable – related parties is zero.

Note 4 – Asset Purchase Agreement and Sale of American Metabolix, Inc.

On January 20, 2021, TQLB executed an Asset Purchase Agreement with Sensatus Group, LLC (“Sensatus”) whereby the Company acquired, from Sensatus, certain nutritional supplements inventories called the American Metabolix brand (valued at $ 200,000) and certain intangible assets (predominantly customer lists) (valued at $800,000) for a total purchase price of $1,000,000. These assets were transferred to TQLB’s subsidiary American Metabolix, Inc. The Company paid Sensatus a down payment of $200,000 on February 2, 2021 and issued Sensatus a secured promissory note in the amount of $ 800,000 repayable in four equal quarterly payments.

On September 1, 2021 (See Note 1), TQLB executed a Share Purchase Agreement with GenTech Holdings, Inc. (“GenTech”) whereby TQLB sold all 100 of the issued and outstanding shares of common stock of American Metabolix, Inc. (the “Business”) to GenTech for $1,300,000 which was paid as follows: (i) $500,000 cash, (ii) $400,000 through GenTech’s assumption of $400,000 of the promissory note in the original principal amount of $800,000 payable by TQLB to Sensatus which note had a remaining balance due of $400,000, and (iii) $400,000 through GenTech’s issuance of a $400,000 promissory note to TQLB which was paid in four equal quarterly payments. Both TQLB and GenTech are controlled by David Lovatt (CEO of TQLB) and Leonard Armenta Jr. (President of TQLB) (See Note 3).

Note 5 – Related Parties Transactions

Accounts Payable – Related Parties:

Accrued expenses – related Parties represents unpaid fees to officers and stockholders for consulting and corporate services rendered to the Company as well as expenses paid by an officer on behalf of the Company.

Effective on June 19, 2024 and as part of Change of Control, the company settled with the officers and stockholders that all of the Accrued expenses – related Parties were written off, and all of the related parties agreed to forgive all monies owed between the company and the related parties. As of September 30, 2024, the balance of Accrued expenses – related Parties is zero.

During the three months ended September 30, 2024, Ziqing Zhang, CEO of the Company, advanced the payment of $8,114 for the Company, which mainly consists of administrative expenses. As of September 30, 2024, the balance of the Accounts Payable – Related Parties is $8,114.

Consulting Agreements:

During the year ended December 31, 2022, the company executed consulting agreements with shareholders and/or officers of the Company ranging from 12 months to 36 months.

Effective on June 19, 2024 and as part of Change of Control, the company terminated all the consulting agreements with shareholders and/or officers of the Company. In addition, the company and the shareholders and/or officers agreed to reverse the consulting expense of $83,500 incurred during the three months ended March 31, 2024. As a result, during the six months ended June 30, 2024 and 2023 the Company recognized consulting expense of $3,500 and $174,000, respectively

Note 6 – Notes Payable – Related Parties

Notes payable – related parties consists of the following:

In September 2022, the Company issued notes payable to related parties in the aggregate of $133,750, in exchange for cash of $107,000 representing an original issue discount (OID) of $26,750. The notes bear interest at 8% and mature in September 2023. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2022 the balance of the notes payable was $133,750 and unamortized debt discount of $18,418. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

In November 2022, the Company issued notes payable to related parties in the aggregate of $2,500, in exchange for cash of $2,000 representing an original issue discount (OID) of $500. The notes bear interest at 8% and mature in November, 2023. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2022 the balance of the notes was $2,500 and unamortized debt discount of $483. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

In March 2023, the Company issued notes payable to related parties in the aggregate of $8,750 in exchange for cash of $7,000 representing an original issue discount (OID) of $1,750. The notes bear interest at 8% and mature in March 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

In April 2023, the Company issued notes payable to related parties in the aggregate of $5,000 in exchange for cash of $4,000 representing an original issue discount (OID) of $1,000. The notes bear interest at 8% and mature in March 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

In May 2023, the Company issued notes payable to related parties in the aggregate of $6,250 in exchange for cash of $5,000 representing an original issue discount (OID) of $1,250. The notes bear interest at 8% and mature in March 2024. The OID was accounted as debt discount and is amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

On July 28, 2023, the Company issued notes payable to related parties in the aggregate of $4,500 in exchange for cash proceeds of $3,600 representing an original issue discount (OID) of $900. The notes bear interest at 8% and mature in July, 2024. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

On August 28, 2023, the Company issued notes payable to related parties in the aggregate of $2,500 in exchange for cash proceeds of $2,000 representing an original issue discount (OID) of $500. The notes bear interest at 8% and mature in August, 2024. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

On September 27, 2023, the Company issued notes payable to related parties in the aggregate of $6,250 in exchange for cash proceeds of $5,000 representing an original issue discount (OID) of $1,250. The notes bear interest at 8% and mature in September, 2024. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable. As of December 31, 2023 the balance of the notes was $0 as the noteholders entered into the Settlement Agreement and General Release with the Company. (See Note 3)

On January 11, 2024, the Company issued notes payable to related parties in the aggregate of $9,375 in exchange for cash proceeds of $7,500 representing an original issue discount (OID) of $1,875. The notes bear interest at 8% and mature in January, 2025. The OID shall be accounted for as debt discount and amortized to interest expenses over the term of the notes payable. As of March 31, 2024 the balance of the notes was $7,917. For the three months ended March 31, 2024, $417 of the original debt discount was amortized and expenses. As of March 31, 2024, $168 of interest was accrued and expenses.

Effective on June 19, 2024 and as part of Change of Control, the company settled with the related parties that all of the notes payable to related parties were written off, and all of the related parties agreed to forgive all monies owed between the company and the related parties. As of June 30, 2024, the balance of Notes payable – related parties is zero.

Note 7 – Stockholders' Equity

Preferred stock

On April 20, 2020, the Company issued 400,000 shares of Series A preferred stock to Small Cap Compliance, LLC (the entity that was appointed as custodian for the Company on April 14, 2020) for services rendered to the Company, including for the reinstatement of the Company's charter in Nevada. Each share of Series A Preferred Stock shall have voting rights equal to four times the sum of (a) all shares of Common Stock issued and outstanding at time of voting; plus (b) the total number of votes of all other classes of preferred stock which are issued and outstanding at the time of voting. The $40,000 estimated fair value of the 400,000 shares of Series A preferred stock on April 20, 2020 was expensed in the year ended December 31, 2020.

On July 13, 2020, Small Cap Compliance, LLC entered into a Stock Purchase Agreement with David Lovatt and Leonard Armenta. As a result, the 400,000 shares of Series A preferred stock were transferred (200,000 each to David Lovatt and

Leonard Armenta), and a change of control occurred.

Effective on September 1, 2022, Supplement Group (Europe) Ltd entered into Stock Purchase and Stock Assignment Agreements with Diamond Capital Ventures, LLC., Parcae Capital Corp. and Corain McGinn. As a result, all the 400,000 shares of Series A preferred stock were transferred to Corain McGinn and 122,500,000 shares of common stock each were transferred to Diamond Capital Ventures, LLC. and Parcae Capital Corp., and a change of control occurred.

Effective on June 17, 2024, Ziqing Zhang entered into Stock Purchase Agreements with Corain McGinn and The Kimberly Trust. As a result, all 400,000 shares of Series A preferred stock were transferred to Ziqing Zhang and 459,323,685 shares of common stock were transferred to Ziqing Zhang, and a change of control occurred.

Common stock

Stock Splits - Effective August 24, 2020, the Company effectuated a 1 share for 400 shares reverse stock split which reduced the issued and outstanding shares of common stock from 149,449,998 shares to 373,942 shares. Effective July 30, 2021, the Company effectuated a 3-shares for 1 share forward stock split which increased the issued and outstanding shares of common stock from 21,373,942 shares to 64,121,826 shares. The accompanying financial statements have been retroactively adjusted to reflect these stock splits.

On January 19, 2021, the Company issued 45,000,000 (as adjusted) shares of its common stock to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB), for services rendered. These common shares issued were valued at the trading price at the respective date of issuances.

From January 21, 2021 to June 4, 2021, the Company sold a total of 11,700,000 (as adjusted) shares of its common stock to investors in a Regulation A offering at a price of 0.0833 (as adjusted) per share for total proceeds of $974,400.

On April 8, 2021 and May 3, 2021, the company issued a total of 1,500,000 (as adjusted) shares of its common stock to a consultant for services rendered. The $125,000 estimated fair value of the 1,500,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On August 10, 2021, the company issued a total of 450,000 (as adjusted) shares of its common stock to a service provider for services rendered. The $450 estimated fair value of the 450,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On October 10, 2021, the company issued a total of 500,000 (as adjusted) shares of its common stock to a service provider for services rendered. The $5,000 estimated fair value of the 500,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On December 16, 2021, the Company sold a total of 10,000,000 (as adjusted) shares of its common stock to investors in a Regulation A offering at a price of 0.01 (as adjusted) per share for total proceeds of $100,000.

On December 20, 2021, the Company issued 50,000,000 (as adjusted) shares of its common stock to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB), for services rendered. The $50,000 estimated fair value of the 50,000,000 shares of TQLB common stock. These common shares issued were valued at the trading price at the respective date of issuances.

On January 4, 2022, the Company sold a total of 12,500,000 shares of its common stock to investors in a Regulation A offering at a price of 0.01 per share for total proceeds of $125,000.

On January 4, 2022, the Company issued 150,000,000 shares of its common stock to Supplement Group (Europe) Ltd., an entity controlled by David Lovatt (CEO of TQLB) and Leonard Armenta (President of TQLB), for services rendered. The $150,000 estimated fair value of the 150,000,000 shares of TQLB common stock on the date of issuance. These common shares issued were valued at the trading price at the respective date of issuance.

On June 27, 2022, the Company issued 1,600,000 shares of its common stock to GPL Ventures LLC for the conversion of convertible notes payable in the amount of $400,000. As the conversions were within the terms of the agreement, no additional gain or loss on the conversion has been recognized.

During the year ended December 31, 2022, the Company issued 5,750,000 shares of common stock to two consultants with a fair value of $68,675 with a requisite service period of 12 months. Pursuant to current accounting guidelines, the Company recorded the fair value of $68,875 as part of prepaid expenses and is being amortized over the corresponding requisite service period. During the year ended December 31, 2022, the Company amortized a total of $21,529 of these prepaid stock compensation, leaving a balance of $ 47,146 in prepaid expenses as of December 31, 2022. During the six months ended December 31, 2023 the Company amortized a total of $32,428, leaving a balance in prepaid expenses of $14,718. These common shares issued were valued at the trading price at the respective date of issuances.

On June 30, 2023, the Company issued 438,769,370 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is $0.001.

On August 11, 2023, the Company issued 62,500,000 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is $0.001.

On September 30, 2023, the Company issued 34,250,000 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is $0.001.

On November 17, 2023, the Company issued 89,564,500 shares of common stock for the Settlement Agreements and General Releases the Company entered into with four related parties. Under the terms of these agreements, the Company is to issue common shares to the creditors and the outstanding debt is discharged and creditor releases the Company of all claims and causes of every kind, which creditor has, or may have in the future against the Company. The conversion price is $0.001.

Note 8 – Subsequent Events

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were issued and has determined that it has no material subsequent events to disclose in these unaudited financial statements.

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, Ziqing Zhang certify that:

1. I have reviewed this Disclosure Statement for Torque Lifestyle Brands, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

October 30, 2024

/s/Ziqing Zhang

Ziqing Zhang, CEO

Principal Financial Officer:

I, Ziqing Zhang certify that:

1. I have reviewed this Disclosure Statement for Torque Lifestyle Brands, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

October 30, 2024

/s/Ziqing Zhang

Ziqing Zhang, CFO