Black Box Entertainment Ltd.
99 Queen's Road Central, The Center, Room 2210, 22/F, Central, Hong Kong

+852-9685-4634
timothylam@outlook.com

Annual Report

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

Outstanding Shares

The number of shares outstanding of our Common Stock was:

13,822,455 as of May 31, 2024 *(Current Reporting Period Date or More Recent Date)*

3,822,455 as of May 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: ☐

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

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

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

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

Former Name: Golden Time Network Marketing Limited
Date: from July 21, 2021 to March 2022
Former Address: 3115-8788 McKim Way, Richmond, BC, Canada
Former Address: 2616 Willow Wren Drive, North Las Vegas, NV 89084, USA

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

Prior Incorporation Information for the issuer and any predecessors during the past five years:
Former Name: Golden Time Network Marketing Limited
Date: from July 21, 2021 to March 2022
Former Address: 3115-8788 McKim Way, Richmond, BC, Canada
Former Address: 2616 Willow Wren Drive, North Las Vegas, NV 89084, USA

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:

1 for 50 Reverse stock splits on March 11, 2022

Address of the issuer's principal executive office:

99 Queen's Road Central, The Center, Room 2210, 22/F, Central, Hong Kong

Address of the issuer's principal place of business:
☒ *Check if principal executive office and principal place of business are the same address:*

_____

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If Yes, provide additional details below:

_____

2) Security Information

Transfer Agent

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

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol: BBOE
Exact title and class of securities outstanding: Common
CUSIP: 38123Q 203
Par or stated value: 0.00001
Total shares authorized: 200,000,000 as of date: May 31, 2024
Total shares outstanding: 13,822,455 as of date: May 31, 2024
Total number of shareholders of record: 141 as of date: May 31, 2024

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

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

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

Exact title and class of the security: ____
Par or stated value: ____
Total shares authorized: ____ as of date: ______
Total shares outstanding: ____ as of date: ______
Total number of shareholders of record: ____ as of date: ______

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

Security Description:

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

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

None

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

1,000,000 shares of Preferred Stock are designated as Convertible Preferred Stock Series A with par value of $0.00001. Each share of Convertible Preferred Stock Series A is convertible into 1,000 shares of common stock and entitled to 1,000 votes on any and all matters considered and voted upon by the Company's Common Stock.

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

None

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

None

3) Issuance History

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

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

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

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

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

Shares Outstanding Opening Balance: Date 5/31/2022 Common: 3,822,455 Preferred: 160,000			*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 Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
11/10/2023	New Issuance	10,000,000	Common	$0.00001	No	CT Development (BVI) Limited's Chat Tong Tang	Preferred Stock A Conversion to Common Stock	Restricted	Exemption
11/10/2023	Converted	(10,000)	Preferred	$0.00001	No	CT Development (BVI) Limited's Chat Tong Tang	Preferred Stock A Conversion to Common Stock	Restricted	Exemption
Shares Outstanding on Date of This Report: Ending Balance:									

Date 5/31/2024 Common: 13,822,455 Preferred: 150,000	

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:

____

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:

_____

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")

The Company will develop a business, seek for a merger, capital stock exchange, asset acquisition, stock purchase, reorganization, or similar business combination with one or more businesses in the real estate agency as well as food and beverage industry.

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

None

C. Describe the issuers' principal products or services.

Real estate agency as well as food and beverage industry

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.

No leases of assets, properties or facilities

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

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

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

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Gen Reagan Li	Owner of more than 5%	Burnaby, BC, Canada	1,000,000	Common	7.23%	N/A
Zack Qin	Owner of more than 5%	Richmond, BC, Canada	1,000,000	Common	7.23%	N/A
Jamie Liu	Owner of more than 5%	Vancouver, BC, Canada	800,000	Common	5.79%	N/A
CT Development (BVI) Limited	Beneficial Owner of more than 5%	Hong Kong, SAC	10,000,000	Common	72.35%	Chat Tong Tang
Chat Tong Tang	CEO, Director	Hong Kong, SAC	0	N/A	0	N/A
Chi Kit Chung	CFO, Treasurer, Secretary, Director	Hong Kong, SAC	0	N/A	0	N/A
Hung Nga Chiu	CCO, Director	Hong Kong, SAC	0	N/A	0	N/A
Chak Ying Tang	Director	Hong Kong, SAC	0	N/A	0	N/A

David Lik Wong	Director	Hong Kong, SAC	0	N/A	0	N/A
CT Development (BVI) Limited	Beneficial Owner of more than 5%	Hong Kong, SAC	150,000	Preferred	100%	Chat Tong Tang

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

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

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

Name: None
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Accountant or Auditor

Name: Jimmy Lee
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: ryintlco@gmail.com

Investor Relations

Name: None
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (Twitter): None
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

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

Name: None
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: ______
Title: ______
Relationship to Issuer: ______

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: **Jimmy Lee**
Title: **Accountant**
Relationship to Issuer: **External Accountant**
Describe the qualifications of the person or persons who prepared the financial statements:[5] **Mr. Lee is a CPA**

Provide the following qualifying financial statements:

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

Financial Statement Requirements:

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

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, Chat Tong Tang certify that:

1. I have reviewed this Disclosure Statement for Black Box Entertainment Ltd;

[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.

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.

10/xx/2024 [Date]

/s/ Chat Tong Tang [CEO's Signature]

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

Principal Financial Officer:

I, Chak Ming Tang certify that:

1. I have reviewed this Disclosure Statement for Black Box Entertainment Ltd;

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.

10/xx/2024 [Date]

/s/ Chi Kit Chung [CFO's Signature]

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

Black Box Entertainment Ltd.
FORMERLY Golden Time Network Marketing Limited
BALANCE SHEETS
Unaudited

	May 31, 2024	May 31, 2023
Assets		
Current Assets		
Cash	$ -	$ -
Total Current Assets	-	-
Total Assets	-	-
Liabilities		
Current Liabilities		
Accounts payable and accrued expenses	3,326	4,066
Due to related party	63,420	41,065
Total Current Liabilities	66,746	45,131
Total Liabilities	66,746	45,131
Commitment & contingencies	-	-
Stockholders' Deficit		
Convertible Preferred Stock Series A, $0.00001 par value; 1,000,000 shares authorized, 150,000 and 160,000 shares issued and outstanding, respectively	2	2
Common Stock, $0.00001 par value; 200,000,000 shares authorized, 13,822,455 and 3,822,455 shares issued and outstanding, respectively	138	38
Additional paid-in capital	2,499,896	2,499,996
Accumulated loss	(2,566,782)	(2,545,167)
Total Stockholders' Deficit	(66,746)	(45,131)
Total Liabilities and Stockholders' Deficit	$ -	$ -

See accompanying notes to financial statements

Black Box Entertainment Ltd.
FORMERLY Golden Time Network Marketing Limited
STATEMENTS OF OPERATIONS
Unaudited

	Years Ended	
	May 31, 2024	**May 31, 2023**
Revenues	$ -	$ -
Operating expenses		
Professional fees	6,000	10,000
Management fees	9,940	3,660
Other general & administrative expense	5,675	4,736
Total operating expenses	21,615	18,396
Loss from operations	(21,615)	(18,396)
Other Income (Expenses)		
Interest income (expense)	-	-
Total other income (expenses)	-	-
Net loss before income tax	(21,615)	(18,396)
Income tax expense	-	-
Net loss	$ (21,615)	$ (18,396)
Earnings (Loss) per Share - Basic and Diluted	$ (0.002)	$ (0.022)
Weighted Average Shares Outstanding - Basic and Diluted	9,396,225	822,455

See accompanying notes to financial statements

Black Box Entertainment Ltd.
FORMERLY Golden Time Network Marketing Limited
STATEMENTS OF STOCKHOLDERS' DEFICIT
For the Years Ended May 31, 2024 and 2023
Unaudited

	Convertible Preferred Stock Series A			Common Stock								
	Shares		Par Value, $0.00001	Shares		Par Value, $0.00001		Additional paid-in capital		Accumulated loss		Total Stockholders' Deficit
Balance, May 31, 2022	**160,000**	$	**2**	**822,455**	$	**38**	$	**2,499,996**	$	**(2,526,771)**	$	**(26,735)**
Net loss	-		-	-		-		-		(18,396)		(18,396)
Balance, May 31, 2023	**160,000**	$	**2**	**822,455**	$	**38**	$	**2,499,996**	$	**(2,545,167)**	$	**(45,131)**
Balance, May 31, 2023	**160,000**	$	**2**	**3,822,455**	$	**38**	$	**2,499,996**	$	**(2,545,167)**	$	**(45,131)**
Shares conversion	(10,000)		-	10,000,000		100		(100)		-		-
Net loss	-		-	-		-		-		(21,615)		(21,615)
Balance, May 31, 2024	**150,000**	$	**2**	**13,822,455**	$	**138**	$	**2,499,896**	$	**(2,566,782)**	$	**(66,746)**

See accompanying notes to financial statements

Black Box Entertainment Ltd.
FORMERLY Golden Time Network Marketing Limited
STATEMENTS OF CASH FLOWS
Unaudited

	Years Ended	
	May 31, 2024	**May 31, 2023**
Cash Flows from Operating Activities		
Net loss	$ (21,615)	$ (18,396)
Adjustment to reconcile Net loss from operations:		
Depreciation & Amortization expense	-	-
Changes in operating assets and liabilities		
Accounts payable and accrued expenses	(740)	2,306
Net Cash Used in Operating Activities	**(22,355)**	**(16,090)**
Cash Flows from Investing Activities		
Acquisition (Disposal) of property, plant and equipment	-	-
Net Cash (Used in) Provided by Investing Activities	**-**	**-**
Cash Flows from Financing Activities		
Proceeds from (Repayment of) related party payables	22,355	16,090
Net Cash Provided by Financing Activities	**22,355**	**16,090**
Net Increase (Decrease) in Cash	**-**	**-**
Cash at Beginning of Period	**-**	**-**
Cash at End of Period	$ **-**	$ **-**
Supplemental Cash Flow Information:		
Income Taxes Paid	$ -	$ -
Interest Paid	$ -	$ -

See accompanying notes to financial statements

Black Box Entertainment Ltd.
Formerly Golden Time Network Marketing Limited
NOTES TO FINANCIAL STATEMENTS
As of and for the years ended May 31, 2024 and 2023
(Unaudited)

NOTE 1 - ORGANIZATION AND OPERATIONS

Black Box Entertainment Ltd. (the "Company") was originally incorporated in the State of Nevada as Supportsave Solutions, Inc in 2007. The operations of the Company and its subsidiaries were abandoned by former management and a custodianship action under court order commenced in 2016.

On October 6, 2016, the Eighth District Court of Clark County of Nevada granted the Application for Appointment of Custodian as a result of the absence of a functioning board of directors and the revocation of the Company's charter. The order appointed a custodian to take any Corporation actions on behalf of the Company that would further the interests of its shareholders. On March 8, 2017, custodianship has been discharged.

On June 10, 2023, a change of control occurred with respect to the Company to better reflect its new business direction.

The Company intends to develop a business, seek for a merger, capital stock exchange, asset acquisition, stock purchase, reorganization or similar business combination with one or more businesses in the real estate agency as well as food and beverage industry.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Use of estimates

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

The Company's significant estimates include income taxes provision and valuation allowance of deferred tax assets; the fair value of financial instruments; the carrying value and recoverability of long-lived assets, including the values assigned to an estimated useful lives of computer equipment; and the assumption that the Company will continue as a going concern. Those significant accounting estimates or assumptions bear the risk of change due to the fact that there are uncertainties attached to those estimates or assumptions, and certain estimates or assumptions are difficult to measure or value. Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources.

Management regularly reviews its estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such reviews, and if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates.

Cash and cash equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Related parties

The Company follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions.

Pursuant to Section 850-10-20 the Related parties include a) affiliates of the Company; b) Entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825–10–15, to be accounted for by the equity method by the investing entity; c) trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; d) principal owners of the Company; e) management of the Company; f) other parties with which the Company may deal 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; and g) Other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated or combined financial statements is not required in those statements. The disclosures shall include: a. the nature of the relationship(s) involved description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; c. the dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Certain conditions may exist as of the date the consolidated financial statements are issued, which may result in a loss to the Company but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's consolidated financial statements. If the assessment indicates that a potential material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time, that these matters will have a material adverse effect on the Company's consolidated financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

Revenue recognition

The Company adopted ASU 2014-09, Topic 606 on January 1, 2018, using the modified retrospective method. ASC 606 requires the use of a new five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation.

The adoption of Topic 606 has no impact on revenue amounts recorded on the Company's financial statements as the Company has not generate any revenues.

Income Tax Provisions

The Company follows Section 740-10-30 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the fiscal year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the fiscal years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the Statements of Income and Comprehensive Income in the period that includes the enactment date.

The Company adopted section 740-10-25 of the FASB Accounting Standards Codification ("Section 740-10-25") with regards to uncertainty income taxes. Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures.

Net income (loss) per common share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. The weighted average number of common shares outstanding and potentially outstanding common shares assumes that the Company incorporated as of the beginning of the first period presented.

For the year ended May 31, 2024 and 2023, Preferred Stock Series A convertible into common stock were anti-dilutive and not included in the computation of diluted earnings per share because of net loss incurred by the Company for periods ended.

NOTE 3 – GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the accompanying financial statements, the Company had an accumulated deficit on May 31, 2024 of $2,566,782 without any revenues. These factors among others raise substantial doubt about the Company's ability to continue as a going concern.

While the Company has not commenced operations and generate revenues, the Company's cash position may not be significant enough to support the Company's daily operations. Management intends to raise additional funds by way of a public or private offering. Management believes that the actions presently being taken to further implement its business plan and generate revenues provide the opportunity for the Company to continue as a going concern. While the Company believes in the viability of its strategy to generate revenues and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and generate revenues.

The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 4 – STOCKHOLDERS' DEFICIT

Common Stock

The Company is authorized to issue 200,000,000 shares of Common Stock with $0.00001 par value.

On August 13, 2021, the Company issued 3,000,000 shares of common stock at $0.00001 per share for total proceeds of $30.

On March 11, 2022, the Company effected a one-for-fifty (1:50) reverse stock split of its common stock. All share and earnings per share information have been retroactively adjusted to reflect the reverse stock split was recorded with the offset to additional paid-in capital.

On November 10, 2023, the Company issued 10,000,000 shares of common stock at $0.00001 per share for the conversion of 10,000 shares of Convertible Preferred Stock Series A.

As of May 31, 2024 and 2023, 13,822,455 and 3,822,455 shares of common stock are issued and outstanding, respectively.

Preferred Stock

The Company is authorized to issue 5,000,000 shares of Preferred Stock with par value of $0.00001.

The Company designated 1,000,000 shares of Convertible Preferred Stock Series A with par value of $0.00001. Each share of Convertible Preferred Stock Series A is convertible into 1,000 shares of common stock and entitled to 1,000 votes on any and all matters considered and voted upon by the Company's Common Stock.

On June 10, 2023, a change in control of the Company occurred whereby the controlling shareholders sold 160,000 shares of the Convertible Series A Preferred Stock to CT Development (BVI) Limited. Such shares represent 100% of the Company's total issued and outstanding shares of Convertible Series A Preferred Stock, which also represents 97.67% total controlling interest of the Company. At closing, the former directors and officers resigned, and new officers and directors were appointed accordingly. All debts owed to the former officer and director were transferred to the new shareholder.

On November 10, 2023, 10,000 shares of Convertible Preferred Stock Series A were converted to 10,000,000 shares of common stock at $0.00001 per share.

As of May 31, 2024 and 2023, 150,000 and $160,000 shares of Convertible Preferred Stock Series A are issued and outstanding, respectively.

NOTE 5 – RELATED PARTY TRANSACTION

On June 10, 2023, the outstanding advance in the amount of $52,816, owed to the former officer and director of the Company, has been transferred to the new controlling shareholder, Ming Tang Chak, due to a change in control of the Company. These advances consisted of working capital to cover various expenses of the Company.

Ming Tang Chak, CEO and director of the Company has advanced funds to the Company as working capital to pay expenses.

As of May 31, 2024 and 2023, amount due to related party were $63,420 and $41,065, respectively.

NOTE 6 – INCOME TAX

On December 22, 2017, the President of the United States signed into law the Tax Cuts and Jobs Act ("Tax Reform Act"). The legislation significantly changes U.S. tax law by, among other things, lowering corporate income tax rates, implementing a territorial tax system and imposing a transition tax on deemed repatriated earnings of foreign subsidiaries. The Tax Reform Act permanently reduces the U.S. corporate income tax rate from a maximum of 34% to a flat 21% rate, effective January 1, 2018. As a result of the reduction in the U.S. corporate income tax rate from 34% to 21% under the Tax Reform Act, the Company revalued its ending net deferred tax assets.

The Company has $35,137 net operating losses ("NOL") carried forward to offset future taxable income. In assessing the realization of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment. Based on the assessment, management has established a full valuation allowance against all of the deferred tax asset relating to NOLs for every period because it is more likely than not that all of the deferred tax asset will not be realized.

NOTE 7 – SUBSEQUENT EVENTS

The Company has evaluated subsequent events to the date the financial statements were issued.