Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Golden Star Enterprises Ltd.

10120 W. Flamingo Rd., Ste 4-1130
Las Vegas, NV 89147

Company Telephone: 1-702-508-6517
Company Website: www.superfreshfoods.ca
Company Email: hello@superfreshfoods.ca

SIC Code: 2999

Amendment No. 3
Quarterly Report

For the period ending March 31, 2023 (the "Reporting Period")

Outstanding Shares
The number of shares outstanding of our Common Stock was:

220,523,404 as of March 31, 2023 (The current reporting period)

121,523,404 as of December 31, 2022 (the most recently 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[1] of the company has occurred over this reporting period:

[1] "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.

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 any names used by predecessor entities, along with the dates of the name changes.

September 13, 1993, Incorporated as PowerDirect, Inc.
January 31, 2000, name changed to 2U Online.com
October 8, 2003, name changed to Golden Spirit Minerals Ltd.
October 19, 2004, name changed to Golden Spirit Mining Ltd.
July 18, 2005, name changed to Golden Spirit Gaming Ltd.
June 30, 2006, name changed to Golden Spirit Enterprises Ltd.
August29, 2011, name changed to Terralene Fuels Corporation
June 5, 2013, name changed to Golden Star Enterprises Ltd.
May 9, 2023, name changed to Super Fresh Foods Inc.*

**The Company has changed its name in the State of Delaware and submitted the required corporate action to the Financial Industry Regulatory Authority ("FINRA") as of May 10, 2023. There is no assurance that FINRA will approve the proposed name change. Such approval has not been received as of the date of this report.*

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

The Company's state of incorporation during the past five years is Delaware

The Company's current standing in the State of Delaware is Active.

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

N/A

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

Effective February 25, 2023, the Company closed the acquisition of Super Fresh Foods, Inc. ("Super Fresh"), a U.S.-based food-tech company established in Wyoming in 2022 and specializing in meal-subscription operations from its sole shareholder, Mr. Benny Doro. Following the closing of the transaction, Super Fresh operates as a 100% owned subsidiary of the Company. In return, the Super Fresh shareholder was issued a total of 84,000,000 unregistered, restricted shares of the Company's common stock. The Company concurrently added two new board members, Mr. Benny Doro and Mr. Mark Wright to the Company's board of directors. The transaction effected a change of control of the Company. Subsequently on March 31, 2023, each of Mr. Louis Shefsky and Mr. Eliav Kling resigned all officer positions and Mr. Benny Doro was appointed the sole officer of the Company assuming the titles of CEO, President, Secretary and Treasurer.

Subsequent to March 31, 2023, the Company divested its wholly owned Israeli subsidiary, Enigmai Ltd. The Company's directors, Mr. Louis Shefsky and Mr. Eliav Kling acquired Enigmai for release of all liabilities of Enigmai Ltd. (approximately $136,451 at March 31, 2023) plus one dollar ($1) and a release of all loans, debts or liabilities payable to the Company.

The address(es) of the issuer's principal executive office:

10120 W Flamingo Rd, Ste 4-1130
Las Vegas, NV 89147

The address(es) 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: VStock Transfer, LLC
Phone: (212) 828-8436
Email: info@vstocktransfer.com
Address: 18 Lafayette Place,
Woodmere, NY 11598

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:	GSPT	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	38119W 20 6	
Par or stated value:	$0.0001	
Total shares authorized:	500,000,000	as of date: March 31, 2023
Total shares outstanding:	220,523,404	as of date: March 31, 2023
Total number of shareholders of record:	167	as of date: March 31, 2023

All additional class(es) of publicly quoted or traded securities (if any):

N/A

Other classes of authorized or outstanding equity securities:

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). Use the fields below to provide the information, as applicable, for all other 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.**

Each share of Common Stock shall entitle the holder thereof to one vote, in person or by proxy, on any matter on which action of the stockholders of this corporation is sought.

Any director or the entire Board of Directors of this corporation may be removed at any time, but only for cause and only by the affirmative vote of the holders of seventy-five percent (75%) or more of the outstanding shares of common Stock of this corporation entitled to vote generally in the election of directors (considered for this purpose as one class) cast at a meeting of the stockholders of this corporation called for that purpose.

The affirmative vote of at least two-thirds (2/3) of the outstanding shares of Common Stock held by stockholders of this corporation other than the "related person", shall be required for the approval or authorization of any "business combination" of this corporation with any related person.

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

N/A

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

No special meeting of the stockholders of this corporation may be called by any of the stockholders of this corporation, and the power of stockholders of this corporation to call such a meeting is specifically denied.

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

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 31, 2020 Common: 67,843,334 Preferred: 0			*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.**

01/01/2021	New Issuance	10,714,286	Common	$0.014	No	Eliav Kling	Compensation Agreement	Restricted	Reg S
03/29/2021	New Issuance	304,165	Common	$0.0493	No	Eital Muskal	Employment Agreement	Restricted	Reg S
03/29/2021	New Issuance	4,108,400	Common	$0.007	Yes	Yohanan Aharon	Debt Settlement	Restricted	Reg S
05/15/2021	New Issuance	26,266	Common	$0.4716	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
06/15/2021	New Issuance	6,896,552	Common	$0.0073	Yes	Rosa Shimonov	Debt Settlement	Free Trading	Rule 144
06/15/2021	New Issuance New Issuance	1,851,473 4,277,737	Common	$0.0073	Yes	Lilja Hamidullina	Debt Settlement	Restricted Free Trading	Reg S Rule 144
08/15/2021	New Issuance	50,000	Common	$1.45	No	Raz Yaron	Advisory Board Agreement	Restricted	Rule 144
08/15/2021	New Issuance	30,000	Common	$1.45	No	Tim Cadeau	Advisory Board Agreement	Restricted	Reg S
09/03/2021	New Issuance	8,989	Common	$1.3335	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
11/15/2021	New Issuance	24,642	Common	$0.324	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
11/15/2021	New Issuance	31,750	Common	$0.3772	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
12/01/2021	New Issuance	1,054,339	Common	$0.28	No	Louis Shefsky	Compensation Agreement	Restricted	Reg S
01/02/2022	New Issuance	1,216,545	Common	$0.1497	No	Eliav Kling	Compensation Agreement	Restricted	Reg S
02/15/2022	New Issuance	171,354	Common	$0.07644	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
05/15/2022	New Issuance	10,080	Common	$0.06497	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
05/15/2022	New Issuance	325,181	Common	$0.042	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
05/25/2022	New Issuance	4,920,000	Common	$0.038	No	Mast Hill Fund LP – Investment Control: Patrick Hassani, CIO	Securities Purchase Agreement	Restricted	Rule 144
06/09/2022	New Issuance	701,053	Common	$0.038	No	J.H. Darbie & Co. Inc. – Robert Y. Rabinowitz	Consulting Agreement	Restricted	Rule 144
06/23/2022	New Issuance	7,500,000	Common	$0.04202	No	Michael Kahiri	Consulting Agreement	Restricted	Reg S
06/29/2022	Cancellation	(2,925,000)	Common	N/A	N/A	Boaz Kahiri	Returned for cancellation services not provided	N/A	N/A

06/29/2022	Cancellation	(1,725,000)	Common	N/A	N/A	Michael Pesakhzon	Returned for cancellation services not provided	N/A	N/A
08/15/2022	New Issuance	630,996	Common	$0.0184	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
11/15/2022	New Issuance	1,095,310	Common	$0.0103	Yes	Eital Muskal	Employment Agreement	Restricted	Reg S
12/01/2022	New Issuance	12,380,952	Common	$0.0105	No	Louis Shefsky	Consulting Agreement	Restricted	Reg S
01/01/2023	New Issuance	15,000,000	Common	$0.0073	No	Eliav Kling	Consulting Agreement	Restricted	Reg S
02/25/2023	New Issuance	84,000,000	Common	$0.015	No	Benny Doro	Acquisition Agreement	Restricted	Reg S
Shares Outstanding on Date of This Repo Ending Balance: Date March 31, 2023 Common: 220,523,404 Preferred: 0									

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

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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.)
11/16/2020	147,922	147,922	-	11/16/2021	From issuance date, convert at any time in whole or in part at $0.0073 per share(1)	Ioulia Chpilevakaia Assigned from Andy Chu	Debt
11/16/2020	97,412	97,412	-	11/16/2021	From issuance date, convert at any time in whole or in part at $0.0073 per share(1)	Rosa Shimonov Assigned from Holm Investments Ltd. B/O Vinicus Dantas	Debt
11/16/2020	74,029	74,029	-	11/16/2021	From issuance date, convert at any time in whole or in part at $0.0073 per share(1)	Alena Ivanova Assigned from Splash Water Solutions Canada Ltd B/O Keir MacPherson	Debt
11/16/2020	64,080	114,080	-	11/16/2021	From issuance date, convert at any time in whole or in part at $0.0073 per share(1)	Rosa Shimonov Assigned from May Liu	Debt

11/16/2020	10,760	10,760	-	11/16/2021	From issuance date, convert at any time in whole or in part at $0.0073 per share(1)	Ioulia Chpilevakaia Assigned from Asiatic Management Consultants Ltd. – B/O Justin Liu	Debt
03/08/2021	52,217	45,093	7,124	Each amount deposited under the Loan Treaty shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. (2)	On March 8, 2021, the Company entered into a Loan Treaty Agreement whereby the lender has agreed to provide a loan in the amount of up to $250,000 in tranches over a period of one year from time to time as agreed between the lender and the Company Each amount deposited shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. At the option of the Lender, the loan amount or any portion thereof is convertible into restricted, unregistered shares of the Common Stock of the Company at a fixed rate of $0.02 per share	Global Investment Advisors Inc. Controlling shareholder, Ilya Aharon	Convertible debt
03/08/2021	53,326	46,101	7,225	Each amount deposited under the Loan Treaty shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. (2)	On March 8, 2021, the Company entered into a Loan Treaty Agreement whereby the lender has agreed to provide a loan in the amount of up to $250,000 in tranches over a period of one year from time to time as agreed between the lender and the Company Each amount deposited shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. At the option of the Lender, the loan amount or any portion thereof is convertible into restricted, unregistered shares of the Common Stock of the Company at a fixed rate of $0.02 per share	Limitless A1 Inc. Controlling shareholder, Yoav Kahiri	Convertible Debt
12/15/2021	82,607	75,080	7,527	Each amount deposited under the Loan Treaty shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per	On October 15, 2021, the Company assumed the remaining balance of certain Loan Treaty Agreements held by two third parties whereby the lender has agreed to provide a loan in the amount of up to $408,806 in tranches over a period of one year from time to time as agreed between the lender and the Company Each amount deposited shall	eSilkroad Networks Ltd. Ruben Yakubov	Convertible debt

				annum. (2)	have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. At the option of the Lender, the loan amount or any portion thereof is convertible into restricted, unregistered shares of the Common Stock of the Company at a fixed rate of $0.02 per share		
03/18/2022	43,314	40,000	3,314	Each amount deposited under the Loan Treaty shall have a term of 12 months for repayment, and shall bear an interest rate of 8% per annum. (2)	From issuance date, convert at any time in whole or in part at $0.02 per share	World Amber Corp. Yohanan Aharon	Convertible debt
05/20/2022	408,318	370,000	38,318	12 months at 12% per annum	From issuance date convertible at any time in whole or in part at $0.01 per share	Mast Hill Fund, LP Investment Control: Patrick Hassani, CIO	Convertible debt

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

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4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
(Please 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")

During the quarter ended March 31, 2023, the Company closed the acquisition of Super Fresh Foods, Inc. ("Super Fresh"), a U.S.-based food-tech company established in Wyoming in 2022 and specializing in meal-subscription operations from its sole shareholder, Mr. Benny Doro. Following the closing of the transaction, Super Fresh operates as a 100% owned subsidiary of the Company. In return, the Super Fresh shareholder was issued a total of 84,000,000 unregistered, restricted shares of the Company's common stock.

Super Fresh is a successful direct-to-consumer meal subscription company which uses a customized proprietary software to manage its logistics by tracking meals from ordering, ingredient acquisition, meal preparation, delivery, and payment across a broad platform of meal delivery assets. Meals are able to be purchased at www.allyourmeals.com

Super Fresh was established in 2022 and operates through a subcontractor agreement with All Your Foods in the Vancouver, British Columbia metropolitan area to deliver meals under its "All Your Meals" brand.

The Super Fresh Brand, "All Your Meals" is for people who want to eat healthy food without sacrificing taste and without the hassle of preparing every meal at home. Using proprietary Super Fresh recipes, the subcontracted All Your Foods kitchen delivers our delicious meals for clients to heat and eat, without sacrificing the freshness or flavor we expect from a home cooked meal.

Subsequent to March 31, 2023, the Company divested its other wholly owned Israeli subsidiary, Enigmai Ltd., an enterprise software company established in 2009 which offers clients a workforce management system solution. The Company's directors, Mr. Louis Shefsky and Mr. Eliav Kling acquired Enigmai for release of all liabilities of Enigmai Ltd. (approximately $136,451 at March 31, 2023) plus one dollar ($1) and a release of all loans, debts or liabilities payable to the Company.

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

As of March 31, 2023, the subsidiaries of the company are

Super Fresh Foods, Inc.
Enigmai Ltd. (Divested in May 2023)

C. Describe the issuers' principal products or services.

The Super Fresh brand "All Your Meals" is for people who want to eat healthy food without sacrificing taste and without the hassle of preparing every meal at home. Using proprietary Super Fresh recipes, the All Your Foods kitchen delivers our delicious meals for Super Fresh' clients to heat and eat, without sacrificing the freshness or flavor we expect from a home cooked meal.

5) Issuer's Facilities

The goal of this section is to provide a potential investor 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, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Company utilizes shared office space provided free of charge by one of its directors on a month-to-month basis:
10120 W Flamingo Rd, Ste 4-1130, Las Vegas, NV 89147

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more that 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.**

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 an investor 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 shareholders.

Based on 220,523,404 shares of common stock issued and outstanding as of March 31, 2023:

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

Louis Shefsky (1)	Director	Thornhill, Ontario	22,410,291	Common stock	10.6%	
Eliav Kling (2)	Director	Georgetown, Cayman Islands	26,930,831	Common Stock	12.2%	
Benny Doro (3)	CEO, President, Secretary/Treasurer and Director	St. Johns, Antigua	84,000,000	Common Stock	38.09%	
Mark Wright (4)	Director	Vancouver, British Columbia, Canada	-	-	-	

(1) Effective March 31, 2023 Mr. Shefksy resigned as the Company's President, Secretary and Treasurer.
(2) Effective March 31, 2023 Mr. Kling resigned as the Company's CEO and on June 4, 2023 Mr. Kling resigned from the Company's board of directors;
(3) Effective February 25, 2023 Mr. Doro was appointed to the Company's board of directors. On March 31, 2023 Mr. Doro was appointed CEO, President, Secretary and Treasurer.
(4) Effective February 25, 2023 Mr. Wright was appointed to the Company's board of directors.

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. 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, or banking activities;

None

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

None

4. The entry 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

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 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.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: William MacDonald
Firm Macdonald Tuskey, WL Macdonald Law Corporation
Address 1: 1 Suite 409, Address 1 221 West Esplanade,
Address 2: North Vancouver, B.C. Canada, V7M 3J3
Phone (604) 973-0580
Email: WMacdonald@wlmlaw.ca

Name: Allen Tucci
Firm Archer & Greiner, PC
Address 1: 1717 Arch Street, Suite 3500, Three Logan Square
Address 2: Philadelphia, PA 19103
Phone (215) 963-3300
Email: atucci@archerlaw.com

Accountant or Auditor

Name: Li Shen, Accountant
Firm: The Accounting Connection
Address 1: 145-251 Midpark Blvd SE
Address 2: Calgary, AB T2X 1S3, Canada
Phone: 403-693-8004
Email: support@theaccountingconnection.com

Investor Relations

Name: Michael Kahiri
Firm: Beyond Media
Address 1: 90 North Church Street
Address 2: George Town, Cayman Islands
Phone: 646-575-6378
Email: michael@beyondmediagroup.com

All other means of Investor Communication:

Twitter: https://twitter.com/allyourfoods
Discord: n/a
LinkedIn https://www.linkedin.com/company/super-fresh-foods
Facebook: https://www.facebook.com/allyourfoodsinc/

Other social media sites:
https://www.instagram.com/superfreshfoodsgspt/
https://www.tiktok.com/@superfreshfoodsgspt?lang=en
https://www.youtube.com/@superfreshfoodsgspt/videos

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: Jacqueline Danforth
Firm: The Ideal Connection
Nature of Services: Compliance Consulting Services
Address 1: 30 North Gould, Suite 5953

Address 2: Sheridan, WY 82801
Phone: 646-831-6244
Email: jd@theidealconnection.com

9) Financial Statements

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

☐ IFRS
☒ U.S. GAAP

B. The following financial statements were prepared by (name of individual)[2]:

Name: Li Shen
Title: Accountant, The Accounting Connection
Relationship to Issuer: Outside Accountant

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

Ms. Shen is a CPA (Chartered Professional Accountant) in Canada

We have included the following financial statements for the three months ended March 31, 2023 and 2022:

a. Condensed Consolidated Balance Sheet;
b. Condensed Consolidated Statement of Income;
c. Condensed Consolidated Statement of Cash Flows;
d. Condensed Consolidated Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
e. Financial Notes to Condensed Consolidated Financial Statements

10) Issuer Certification

Principal Executive and Financial Officer:

I, Benny Doro certify that:

1. I have reviewed this Disclosure Statement for Golden Star Enterprises 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.

July 13, 2023

/s/ Benny Doro
Principal Executive Officer and
Principal Financial Officer

[2] 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.

GOLDEN STAR ENTERPRISES LTD.

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the Three Months Ended March 31, 2023 and 2022
(Unaudited)

(Stated in US Dollars)

Index to Unaudited Condensed Consolidated Financial Statements

GOLDEN STAR ENTERPRISES LTD.
Unaudited Condensed Consolidated Balance Sheets

	March 31, 2023	December 31, 2022
ASSETS		
CURRENT ASSETS:		
Cash	$ 7,857	$ 18,081
Accounts receivable, related party	60,680	-
Marketable securities	49,647	661,96
Assets held for sale	22,629	4,003
Total current assets	140,813	88,280
Intangible assets	1,084,722	-
Goodwill	131,609	-
TOTAL ASSETS	$ 1,357,144	$ 88,280
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	$ 171,135	$ 146,800
Due to related parties	-	1,128
Deferred revenue	4,141	-
Demand loans	69,000	69,000
Convertible notes	4,286,213	4,217,955
Liabilities held for sale	136,451	116,947
Total current liabilities	4,666,940	4,551,830
TOTAL LIABILITIES	4,666,940	4,551,830
Commitments and contingencies		
STOCKHOLDERS' EQUITY (DEFICIT)		
Common stock, $0.0001 par value, 500,000,000 shares authorized, 220,523,404 and 121,523,404, issued and outstanding as of March 31, 2023 and December 31, 2022, respectively	22,052	12,152
Additional paid-in capital	3,439,096	2,079,496
Deferred stock-based compensation	(108,404)	(155,406)
Accumulated earnings (deficit)	(6,667,146)	(6,402,090)
Accumulated other comprehensive loss	4,606	2,298
Total stockholders' equity (deficit)	(3,309,796)	(4,463,550)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	$ 1,357,144	$ 88,280

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

GOLDEN STAR ENTERPRISES LTD.
Unaudited Condensed Consolidated Statements of Operations and Comprehensive Income (Loss)

	For Three Months Ended March 31, 2023	2022
Revenue, net	$ 30,688	$ -
Operating expenses		
Professional fees	11,250	15,932
Consulting fees	157,483	133,866
General and administrative	20,141	41,620
Total operating expenses	188,874	191,418
Operating loss	(158,186)	(191,418)
Other income (expense)		
Interest expense	(84,635)	(697,568)
Unrealized gain (loss) on investment	(16,549)	(53,430)
Total other income (expense)	(101,184)	(750,998)
Loss from continuing operations	(259,370)	(942,416)
Loss from discontinued operation	(5,686)	(41,550)
Loss	**$ (265,056)**	**$ (983,966)**
Other comprehensive income (loss)		
Net Income (Loss)	$ (265,056)	$ (983,966)
Foreign currency translation adjustment	2,308	591
Comprehensive income (loss)	$ (262,748)	$ (983,375)
Basic and diluted net income (loss) per common share		
Basic and diluted	$ (0.002)	$ (0.01)
Weighted average shares, basic and diluted		
Basic and diluted	168,090,071	98,495,217

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

GOLDEN STAR ENTERPRISES LTD.
Unaudited Condensed Consolidated Statements of Changes in Stockholders' Equity (Deficit)

	Common Stock Shares	Common Stock Amount	Additional Paid-in Capital	Deferred Compensation	Accumulated Earnings (Deficit)	Accumulated Other Comprehensive Income (Loss)	Total Stockholders' Equity (Deficit)
Balance, December 31, 2022	**121,523,404**	**$ 12,152**	**$ 2,079,496**	**$ (155,406)**	**$ (6,402,090)**	**$ 2,298**	**$ (4,463,550)**
Stock issued under share exchange agreement	84,000,000	8,400	1,251,600				1,260,000
Stock awards to consultants and management	15,000,000	1,500	108,500	-	-	-	109,500
Amortization of deferred stock-based compensation	-	-	-	47,002	-	-	47,002
Unrealized loss on foreign currency translation	-	-	-	-	-	2,308	2,308
Net loss	-	-	-	-	(265,056)	-	(265,056)
Balance, March 31, 2023	**220,523,404**	**$ 22,052**	**$ 2,079,496**	**$ (108,404)**	**$ (6,667,146)**	**$ 4,606**	**$ (3,309,796)**

	Common Stock Shares	Common Stock Amount	Additional Paid-in Capital	Deferred Compensation	Accumulated Earnings (Deficit)	Accumulated Other Comprehensive Income (Loss)	Total Stockholders' Equity (Deficit)
Balance, December 31, 2021	**97,221,933**	**$ 9,722**	**$ 1,151,511**	**$ (364,860)**	**$ (2,530,737)**	**$ (2,245)**	**$ (1,736,609)**
Opening balance adjustment due to the adoption of ASU 2020-06			(394,203)				(394,203)
Share issuance under employment agreement	171,354	17	11,772	-	-	-	11,789
Stock awards to consultants and management	1,216,545	122	182,117	(182,239)	-	-	-
Amortization of deferred stock-based compensation	-	-	-	133,866	-	-	133,866
Unrealized loss on foreign currency translation	-	-	-	-	-	591	591
Net loss	-	-	-	-	(983,966)	-	(983,966)
Balance, March 31, 2022	**98,609,832**	**$ 9,861**	**$ 951,197**	**$ (413,233)**	**$ (3,514,703)**	**$ (1,654)**	**$ (2,968,532)**

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

GOLDEN STAR ENTERPRISES LTD.
Unaudited Condensed Consolidated Statements of Cash Flows

	Three Months Ended March 31,	
	2023	**2022**
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss)	$ (265,056)	$ (983,966)
Loss from discontinued operation	5,686	41,550
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Depreciation and amortization	15,278	-
Amortization of debt discount	68,257	693,052
Stock-based compensation	156,502	133,866
Unrealized (gain) loss on investment in securities	16,549	53,430
Changes in operating assets and liabilities:		
Increase in accounts receivable, related party	(32,383)	-
Increase (decrease) in unearned revenue	4,141	-
Increase in accounts payable and accrued liabilities	24,336	30,709
Net cash used in operating activities	(6,690)	(31,359)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Cash acquired from share exchange agreement	94	-
Net cash provided by investing activities	94	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Advances from related party	(1,128)	1,871
Proceeds from convertible notes	-	65,000
Net cash provided by (used in) financing activities	(1,128)	66,871
CASH FLOWS FROM DISCONTINUED OPERATION:		
Operating activities	(2,444)	(54,086)
Net cash used by discontinued activities	(2,444)	(54,086)
Foreign exchange effect on cash	(56)	(208)
Net decrease in cash	(10,224)	(18,782)
Cash at beginning of year	18,081	41,793
Cash at the end of the period	$ 7,857	$ 23,011
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Non-cash Investing and Financing Activities:		
Intangible assets from share exchange agreement	$ 1,100,000	$ -
Goodwill from share exchange agreement	$ 131,603	$ -
Accounts receivable, related party acquired from share exchange agreement	$ 28,297	$ -
Stock-settled debt liability	$ -	$ 128,625

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

GOLDEN STAR ENTERPRISES LTD.
NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2023 and 2022

Note 1 – Organization and Description of Business

Golden Star Enterprises Ltd. (the “Company”) was incorporated on September 13, 1993, in the State of Delaware as Power Direct, Inc. On January 31, 2000, the Company changed its name to 2U Online.com Inc. On October 8, 2003, the Company changed its name to Golden Spirit Minerals Ltd. On October 19, 2004, the Company changed its name to Golden Spirit Mining Ltd. On July 18, 2005, the Company changed its name to Golden Spirit Gaming Ltd. On June 30, 2006, the Company changes its name to Golden Spirit Enterprises Ltd. On August 29, 2011, the Company changed its name to Terralene Fuels Corporation. On June 5, 2013, the Company changed its name to Golden Star Enterprises Ltd.

On October 27, 2020, the Company entered into an acquisition agreement with the shareholders of Enigmai Ltd., an operating enterprise software company established in 2009 that offers clients a workforce management system solution, whereby the Company acquired 100% of the issued and outstanding shares of Enigmai Ltd in exchange for 20,000,000 restricted common shares of the Company (the “Share Exchange”). The Company further agreed to pay a finder’s fee of 2,000,000 shares to third parties. The transaction closed effective October 31, 2020, and the Company administratively issued the shares on November 24, 2020, making Enigmai Ltd. a wholly owned subsidiary of the Company.

On November 4, 2020, the then Board of Directors and officers resigned, and Eliav Kling and Louis Shefsky were appointed to the Board of Directors and as officers of the Company, thus effecting a change in control of the Company.

During the fiscal year ended December 31, 2022 the Company entered into certain financing agreements (Note 6) in order to continue to implement its ongoing plans to upgrade its workforce management software suite, including an equity purchase agreement to raise up to $5,000,000 for which the Company filed an initial Form S-1 Registration Statement with the Securities and Exchange Commission (“SEC”) (Note 9). On April 14, 2023 the Company withdrew its Registration Statement.

Effective February 25, 2023, the Company closed the acquisition of Super Fresh Foods, Inc. ("Super Fresh"), a U.S.-based food-tech company established in Wyoming in 2022 and specializing in meal-subscription operations from its sole shareholder, Mr. Benny Doro. Following the closing of the transaction, Super Fresh operates as a 100% owned subsidiary of the Company. In return, the Super Fresh shareholder was issued a total of 84,000,000 unregistered, restricted shares of the Company’s common stock. The Company concurrently added two new board members, Mr. Benny Doro and Mr. Mark Wright to the Company’s board of directors. The transaction effected a change of control of the Company. Subsequently on March 31, 2023, each of Mr. Louis Shefsky and Mr. Eliav Kling resigned all officer positions and Mr. Benny Doro was appointed the sole officer of the Company assuming the titles of CEO, President, Secretary and Treasurer.

Subsequent to March 31, 2023, the Company divested its wholly owned Israeli subsidiary, Enigmai Ltd. The Company’s directors, Mr. Louis Shefsky and Mr. Eliav Kling acquired Enigmai Ltd. including all liabilities of Enigmai Ltd. (approximately $136,451 at March 31, 2023), plus one dollar ($1) and a release of all loans, debts or liabilities owing by Enigmai Ltd. to the Company. The Company has reported the assets and liabilities as held for sale in this current report in order to reflect the discontinued operation.

Going Concern

During the three months ended March 31, 2023, the Company reported a loss of $265,056 as compared to a loss of $983,966 for the same period ended March 31, 2022; cash used in operations totaled $6,690 for the three months ended March 31, 2023, as compared to cash used in operations of $31,359 for the three months ended March 31, 2022. At March 31, 2023, the Company had negative working capital of $4,526,127. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, officer and directors and third parties, the ability to raise equity or debt financing, and the attainment of profitable operations from the Company’s existing business. These factors raise substantial doubt regarding the Company’s ability to continue as a going concern.

Note 2 – Summary of Significant Accounting Policies (continued)

COVID-19 Pandemic and other factors

While it appears the COVID-19 pandemic has subsided and the global economy continues to be focused on recovery, the impact of COVID-19 could continue to have an adverse impact on the Company going forward. COVID-19 caused significant disruptions to the global financial markets, which may continue to impact the Company's ability to raise additional capital and to pursue certain acquisitions. Additional factors which may impact the Company's ongoing operations include inflation, potential supply chain issues as a result of the aforementioned recovery from the COVID-19 pandemic, the recent war in the Ukraine, climate change and others. These events may have serious adverse impact on domestic and foreign economies which may impact the Company's operations as a result of a variety of factors including the potential for reduced consumer spending. The Company is unable to predict the ongoing impact of these factors on the Company's consolidated financial operations. There are no assurances that the Company will be able to meet its obligations, raise additional funds or expand its current business operations.

The condensed consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

Basis of Presentation

The accompanying condensed consolidated financial statements have been prepared by the Company in accordance with accounting principles generally accepted in the United States ("GAAP"), and pursuant to the rules and regulations of the Securities and Exchange Commission (the "SEC").

As discussed in Note 2, Recently Issued Accounting Pronouncements, to the Consolidated Financial Statements, the Company adopted Accounting Standards Update No. 2020-06, *Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity* ("ASU 2020-06"), effective January 1, 2022. Comparative prior period Consolidated Financial Statements have not been restated for ASU 2020-06 as the net effect of the adoption of ASU 2020-06 consists solely of a reallocation from APIC to Convertible notes payable with a net zero effect on the statement of profit and loss.

Year End

The Company has selected December 31 as its year end.

Principals of Consolidation

The consolidated financial statements include the accounts of Golden Star Enterprises Ltd. and its 100% controlled subsidiary, Super Fresh Foods, Inc. Operations of subsidiary Enigmai Ltd. have been reported as discontinued with assets and liabilities included as held for sale at March 31, 2023 as a result of the divestiture of Enigmai Ltd. subsequent to the current reporting period. All significant intercompany balances and transactions have been eliminated.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to estimates and assumptions include timing of recognition of revenue on software service renewals and expenses related thereto. Actual results could differ from those estimates.

Note 2 – Summary of Significant Accounting Policies (continued)

Foreign Currency Translation

The Company uses the U.S. Dollar as the reporting currency for its financial statements. Functional currency is the currency of the primary economic environment in which an entity operates. The functional currency of the Company's wholly owned subsidiary is the Israeli Shekel ("ILS").

Translation of amounts from ILS into U.S. dollars has been made at the following exchange rates:

	March 31, 2023	March 31, 2022
Period-end ILS: U.S. dollar exchange rate	$ 0.27774	$ 0.31334
Period average ILS: U.S. dollar exchange rate	$ 0.28284	$ 0.31277

Adjustments arising from such translations are included in accumulated other comprehensive income (loss) in stockholders' equity.

Cash and Cash Equivalents
For financial accounting purposes, cash and cash equivalents are considered to be all highly liquid investments with a maturity of three (3) months or less at the time of purchase.

Marketable Securities
The Company's investments in marketable equity securities are classified based on the nature of the securities and their availability for use in current operations. The Company's marketable equity securities are measured at fair value with unrealized gains and losses reported in other income (expense), net ("OI&E"). If there is a permanent decline in the market value of the securities, this permanent market value adjustment is taken into income in the period.

Stock-based Compensation
We account for stock-based compensation in accordance with ASC 718, *Compensation – Stock Compensation*. Under the fair value recognition provision of this guidance, stock-based compensation cost is measured at the grant date based on the fair value of the award and is recognized as expense over the requisite service period (typically the vesting period) and reduced for actual forfeitures in the period they occur. Stock-based compensation is included as consulting fees in our condensed consolidated statements of operations and comprehensive loss.

Business Combinations
The Company accounts for business combinations using the purchase method of accounting. The purchase method requires the Company to determine the fair value of all acquired assets, including identifiable intangible assets and all assumed liabilities. The total cost of acquisitions is allocated to the underlying identifiable net assets, based on their respective estimated fair values. Determining the fair value of assets acquired and liabilities assumed requires management's judgment and the utilization of independent valuation experts, and often involves the use of significant estimates and assumptions, including assumptions with respect to future cash inflows and outflows, discount rates and asset lives, among other items.

Goodwill and Intangibles
Goodwill represents the excess of the purchase price over the fair market value of the net assets (including intangibles) acquired on February 25, 2023, respectively. The Company has implemented the Business Combinations Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 350, *Intangibles - Goodwill and Other.* Goodwill and tradename are deemed to have an indefinite life, customer/distributor relationships have a definite life of approximately 5 years and website and marketing materials have a definite life of approximately 3 years. Goodwill and indefinite life intangible assets are not amortized but are

Note 2 – Summary of Significant Accounting Policies (continued)

Goodwill and Intangibles *(Cont'd)*
subject to, at a minimum, annual impairment tests. The Company expenses costs to maintain or extend intangible assets as incurred.

The Company reviews intangible assets (with a definite life), excluding goodwill and tradenames, for impairment when events or changes in circumstances indicate the carrying amount may not be recoverable. We measure the recoverability of these assets by comparing the carrying amounts to the future undiscounted cash flows that the assets are expected to generate. If the carrying value of the assets are not recoverable, the impairment recognized is measured as the amount by which the carrying value of the asset exceeds its fair value. There were no impairments for the periods presented.

The Company tests goodwill, accreditation and trade names for impairment at least annually, or more frequently if events or changes in circumstances indicate that the asset may be impaired. There were no goodwill, accreditation or trade names impairments for the periods presented. Amortization of customer relationships on a straight-line basis totaled $12,500 in the three-month period ended March 31, 2023.

Long-Lived Assets
The Company evaluates the recoverability of its long-lived assets for impairment, other than goodwill, whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to undiscounted future net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Fair value estimates are based on assumptions concerning the amount and timing of estimated future cash flows. The Company had no long-lived asset impairments as of March 31, 2023 and December 31, 2022, respectively.

Revenue Recognition
The Company follows ASC 606, *Revenue from Contracts with Customers*. Under ASC 606, the Company recognizes revenue from software licensing agreements and contracts by applying the following steps: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation in the contract; and (5) recognize revenue when each performance obligation is satisfied.

In the three months ended March 31, 2023, the Company reported revenue from its recently acquired meal preparation and delivery service. The Company holds the associated intellectual property including recipes, tradenames and e-commerce website, and operates this service through a subcontractor with a full kitchen facility where the meals are prepared. The subcontractor organizes delivery to the clients and invoices the Company a fixed fee per meal and reimbursement of all delivery costs. Under the guidance of ASC 606-10-55-40 the Company has determined it is the agent and the subcontractor is the principal. As a result, the Company recognizes revenue from the sales of its prepared meals in the amount of the net sales of the meal subscriptions or gross revenue less the costs invoiced by the subcontractor.

In year 2022 and 2021, the Company generated revenues from subscriptions to the Company's workforce software, the ENIGMAI Business Suite. Customers pay a fixed fee for access to the software suite. Thereafter, customers pay 12% of the software cost annually for maintenance and support. Updates and new software versions are included in the maintenance costs. Set up fees and software costs are expensed when the software is operational for each client. Annual maintenance fees are generally charged in advance at the start of each contract year and amortized over the year. The Company also generates revenue from time to time from ad hoc service/software installation projects which are invoiced on completion. During the years ended December 31, 2022 and 2021, the Company recognized revenues of $44,476 and $45,075, respectively. Balances of deferred revenues at December 31, 2022 and December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Revenue Recognition (cont'd)

totaled $21,952 and $49,738, respectively. During the three months ended March 31, 2023 all operations of Enigmai have been reported as held for sale.

Disaggregated Revenues

The Company currently has a single product line with one geographical market and therefore has not presented disaggregated revenues. Sales in the three months period from held for sale subsidiary Enigmai have been included as discontinued operations.

Convertible Debt and Stock Settled Debt

The Company adopted ASU 2020-06 effective January 1, 2022. In certain instances, the Company will issue convertible notes which contain a provision in which the price of the conversion feature is priced at a fixed discount to the trading price of the Company's common shares as traded in the over-the-counter market. In these instances, the Company records a liability, in addition to the principal amount of the convertible note, as stock-settled debt for the fixed value transferred to the convertible note holder from the fixed discount conversion feature. As of March 31, 2023 and December 31, 2022, the Company had recorded within Convertible Notes, net of discount, the amount of $3,497,807 and $3,429,549 for the value of the stock settled debt for certain convertible notes (see Note 8).

Original Issue Discount and Debt Issue Costs

If debt is issued with an original issue discount, the original issue discount is recorded to debt discount, reducing the face amount of the note and is amortized over the life of the debt to the statement of operations as amortization of debt discount. If a conversion of the underlying debt occurs, a proportionate share of the unamortized amounts is immediately expensed.

The Company may pay debt issue costs in connection with raising funds through the issuance of debt whether convertible or not or with other consideration. These costs are recorded as debt discounts and are amortized over the life of the debt on the statement of operations as amortization of debt discount.

Fair Value Measurements
The Company's financial instruments primarily consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, deferred revenue, and debt. The carrying values of the Company's financial instruments approximate fair value.

FASB ASC 820, *Fair Value Measurements and Disclosure*s ("ASC 820") establishes a framework for all fair value measurements and expands disclosures related to fair value measurement and developments. ASC 820 defines fair value 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.

ASC 820 requires that assets and liabilities measured at fair value are classified and disclosed in one of the following three categories:
Level 1—Quoted market prices for identical assets or liabilities in active markets or observable inputs;
Level 2—Significant other observable inputs that can be corroborated by observable market data; and
Level 3—Significant unobservable inputs that cannot be corroborated by observable market data.

The Company believes that the carrying amounts of cash and cash equivalents, accounts receivable , accounts payable, and debt approximate fair value based on either their short-term nature or on terms currently available to the Company in financial markets.

Note 2 – Summary of Significant Accounting Policies (continued)

Income Taxes

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and net operating loss and credit carry forwards. Deferred tax assets and liabilities are measured at rates expected to apply to taxable income in the years in which those temporary differences and carry forwards 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 statement of operations in the period that includes the enactment date. A valuation allowance is recorded when it is not more likely than not that all or a portion of the net deferred tax assets will be realized.

Basic and Diluted Net Income (Loss) Per Share

The Company computes net income (loss) per share in accordance with ASC 260, *Earning per Share*. ASC 260 requires presentation of both basic and diluted earnings per share (EPS) on the face of the statement of operations and comprehensive income (loss). Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the if-converted method. In computing Diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of certain convertible notes payable.

The table below reflects the potentially dilutive securities outstanding during each reporting period:

	March 31,	
	2023	2022
Share purchase warrants	19,000,000	-
Equity agreement share purchase warrants	10,000,000	-
Convertible notes	140,067,362	26,081,834
Total	169,067,362	26,081,834

Recently issued accounting pronouncements

The Company has reviewed other recently issued accounting pronouncements and plans to adopt those that are applicable to it. The Company does not expect the adoption of any other pronouncements to have an impact on its results of operations or financial position.

Note 3 – Marketable Securities

As at March 31, 2023 and December 31, 2022, marketable securities consisted of the following:

	March 31, 2023	December 31, 2022
4,728,283 shares of Wee-Cig International Corp. ("WCIG")	$ 49,647	$ 66,196
35,187 shares of Bravo Enterprises Ltd.	-	-
Total	$ 49,647	$ 294,572

During the three months ended March 31, 2023 and 2022, the Company recorded an unrealized loss of $16,549 and $53,430, respectively, on the change in fair market value of these investments.

Note 4 – Business Combination

Effective February 25, 2023, the Company closed the acquisition of Super Fresh Foods, Inc. ("Super Fresh"), a U.S.-based food-tech company established in Wyoming in 2022 and specializing in meal-subscription operations from its sole shareholder, Mr. Benny Doro. Following the closing of the transaction, Super Fresh operates as a 100% owned subsidiary of the Company. In return, the Super Fresh shareholder was issued a total of 84,000,000 unregistered, restricted shares of the Company's common stock. The Company concurrently added two new board members, Mr. Benny Doro and Mr. Mark Wright to the Company's board of directors. The transaction effected a change of control of the Company.

The following is a summary of the estimated fair values of acquisition costs at the date of February 25, 2023:

Consideration Paid – Fair Value		
Stock issued:		
Number of Shares:	84,000,000	
Value per share	$ 0.015	
Total stock fair value		1,260,000
Total consideration		$ 1,260,000

The following is a summary of the estimated fair values of the assets acquired and liabilities assumed and additional information regarding the intangible assets acquired at the date of February 28, 2023:

Tangible assets acquired:	
Cash	$ 94
Accounts receivable, related party	28,297
Total assets acquired	28,391
Net tangible assets	28,391
Intangible assets acquired:	
Tradename – trademarks, brand (indefinite life)	250,000
Customer base/distributors (expected 5 years)	750,000
Website and marketing (expected 3 years)	100,000
Total intangible assets acquired	1,100,000
Goodwill	131,609
Total Net asset acquired	$ 1,260,000

As of March 31, 2023, no impairment of the Company's goodwill, nor other intangibles with an indefinite life was required. The purchase accounting for the acquisition remains incomplete as management continues to gather and evaluate information about circumstances that existed as of the acquisition date. Measurement period adjustments will be recognized prospectively. The measurement period is not to exceed 12 months from the respective dates of acquisition.

Note 5 – Intangible Assets

The following table sets forth the details of intangible assets at March 31, 2023:

Intangible assets acquired under share exchange agreement:	
Tradename – trademarks (indefinite life)	$ 250,000
Customer base/distributors (expected 5 years)	750,000
Website and marketing (expected 3 years)	100,000
Less accumulated amortization	(15,278)
Total, March 31, 2023	$ 1,084,722

As of March 31, 2023, the estimated future amortization expense associated with the Company's finite-lived intangible assets for each of the five succeeding fiscal years is as follows:

Years Ended December 31,	**Amortization Expense**
2023	$ 137,500
2024	183,333
2025	183,333
2026	155,556
2027 and after	175,000
Total	$ 850,000

Amortization is recognized in general and administrative expense.

Note 6 – Assets and Liabilities Held for Sale

Subsequent to March 31, 2023, the Company's wholly owned subsidiary, Enigmai Ltd., was sold to two of our officers and directors with an effective date of May 30, 2023. As a result, the Company has reported the operation of Enigmai Ltd. as discontinued in our current report, with its assets and liabilities recorded on the Company's balance sheets as Held for Sale.

The Results of the Discounted Operations are as follows:

	For Three Months Ended March 31,	
	2023	**2022**
Revenue	$ 10,564	$ 11,949
Operating expenses		
Cost of revenue	634	717
Professional fees	1,697	7,140
Research and development	11,886	40,696
General and administrative	2,033	4,946
Total operating expenses	16,250	53,499
Income (loss) from discontinued operations	$ (5,686)	$ (41,550)

Note 6 – Assets and Liabilities Held for Sale (Continued)

Assets and liabilities held for sale as of March 31, 2023 and December 31, 2022:

		March 31, 2023		December 31, 2022
ASSETS:				
Accounts receivable	$	19,997	$	-
Other receivable		2,632		4,003
TOTAL ASSETS	$	22,629	$	4,003
LIABILITIES:				
Accounts payable and accrued liabilities	$	103,554	$	93,183
Deferred revenue		31,133		21,952
Due to related party		1,775		1,812
TOTAL LIABILITIES		136,451		116,947
NET ASSETS	$	(113,822)	$	(112,944)

Note 7 – Deferred Stock-based Compensation

On January 1, 2022, the Company and its CEO and director, Eliav Kling, entered into a compensation agreement for a term of one year, ending December 31, 2022, pursuant to which the Company agreed to compensation in the form of 1,216,545 unregistered, restricted shares of common stock, based on the fair market value of the stock on the date of the agreement or $0.1498 per share or $182,238. The Company is amortizing the cost over the term of the contract.

On December 1, 2022, the Company entered into a compensation agreement for a term of one year with its President and Secretary, Louis Shefsky pursuant to which the Company issued a total of 12,380,952 unregistered, restricted shares of common stock, valued at $130,000 or $0.0105 per share. The Company is amortizing the cost over the term of the contract.

On January 1, 2023, the Company and its CEO and director, Eliav Kling, entered into a compensation agreement for a term of one year, ending December 31, 2023, pursuant to which the Company agreed to compensation in the form of 15,000,000 unregistered, restricted shares of common stock, based on the fair market value of the stock on the date of the agreement or $0.0073 per share or $109,500. Mr. Kling resigned as an officer and director subsequent to the three months ended March 31, 2023, and the Company has expensed the full value of the agreement as of March 31, 2023.

During the three months ended March 31, 2023, and 2022, $156,502 and $133,866 was expensed, respectively.

As of March 31, 2023, and December 31, 2022, the unamortized portion of the deferred compensation agreements totaled $108,404 and $155,406, respectively.

Note 8 – Debt

Convertible Notes:

The Company has the following convertible notes outstanding as of March 31, 2023 and December 31, 2022:

	March 31, 2023	December 31, 2022
Loan treaty agreements, net of discount	$ 3,159,017	$ 3,138,556
Security purchase agreement, net of discount	338,790	290,993
Other convertible notes	788,406	788,406
Total convertible notes	$ 4,286,213	$ 4,217,955

Loan Treaty Agreements

On March 8, 2021, the Company entered into two Loan Treaty Agreements with two third parties ("Treaty Agreement") whereby each lender has agreed to provide a loan in the amount of up to $250,000 in tranches over a period of one year from time to time as agreed between the lender and the Company. Each amount deposited has a term of 12 months for repayment and shall bear an interest rate of 8% per annum. In addition, at the option of the Lender, the loan amount or any portion thereof is convertible into restricted, unregistered shares of the Common Stock of the Company at a fixed rate of $0.02 per share, being a 50% discount to the market price of the shares of the Company as published on OTC Markets as of the date of this Agreement, provided that at no time may the Lender hold more than 9.99% of the outstanding Common Stock of the Company. Each promissory note issued hereunder, or part thereof, may be converted into unrestricted common shares at the one-year anniversary of the deposit of the funds to the Company. During the fiscal year ended December 31, 2021, the two third parties who had funded $45,093 and $46,101, respectively, under their Treaty Agreements assigned their Treaty Agreements to a third party who consolidated the two agreements into one Treaty Agreement and funded an additional $50,080.

During the year ended December 31, 2021, the Company received an aggregate amount of $46,934. The Company recorded $191,112 as the liability on stock settled debt associated with the funding tranches which amount is amortized over the term of the notes.

During the year ended December 31, 2022, the Company received additional aggregate proceeds of $65,000, of which $40,000 was received from an additional lender on the same terms and conditions as the prior Treaty Agreements. The Company recorded $128,625 as the liability on stock settled debt associated with the funding tranches which amount is amortized over the term of the notes.

The carrying value of the tranches is as follows:

	March 31, 2023	December 31, 2022
Principal issued	$ 206,274	$ 206,274
Stock-settled liability	2,952,743	2,952,743
	3,159,017	3,159,017
Unamortized debt discount	-	(20,461)
Total convertible notes	$ 3,159,017	$ 3,138,556

Note 8 – Debt (Continued)

Loan Treaty Agreements (cont'd)

The interest expenses for the tranches are as follows:

	For Three Months Ended March 31, 2023	For Three Months Ended March 31, 2022
Interest expense on notes	$ 4,069	$ 3,154
Amortization of debt discount	20,460	693,052
Total:	$ 24,529	$ 696,206

As of March 31, 2023, the unpaid interest balance was $25,415 (December 31, 2022 - $21,346) which amount is included in Accounts payable and accrued liabilities.

Security Purchase Agreement with Warrant

On May 20, 2022, the Company entered into a Security Purchase Agreement ('SPA") with an investor for the purchase and issuance of a 12% senior secured promissory note (the "Note") in the principal amount of $370,000 with gross proceeds to the Company of $333,000, after deducting a 10% Original Issue Discount ("OID"). The Term of the Note is twelve months. The conversion rate of the Note is $0.01 per share. The Company agreed to pay a finder's fee in respect of the Note in the amount of $26,640 and legal fees of $5,000. Net funds of $301,360 were allocated to be expended for operating costs including the further execution of the Company's business plan. Further, in conjunction with the Note, the Company issued a series of five-year warrants with exercise terms as follows: 15,000,000 shares at $0.04 per share; 2,000,000 shares at $0.10 per share; 1,000,000 shares at $0.20 per share and 1,000,000 shares at $0.50 per share. In addition, the warrants issued under the SPA have an anti-dilution clause whereby if at any time while the warrants are outstanding, the Company shall sell or grant any option to purchase or sell or grant any right to reprice, or otherwise dispose of or issue any common stock or securities priced at less than the exercise price of the warrants, then the Company is obligated to notify the warrant holder and to adjust the warrant exercise price by reducing, at the option of the Holder and only reduced to equal the issuance price or the new issuance such that the number of Warrant Shares issuable shall be increased such that the aggregate Exercise Price payable hereunder, after taking into account the decrease in the Exercise Price, shall be equal to the aggregate Exercise Price prior to such adjustment (for the avoidance of doubt, the aggregate Exercise Price prior to such adjustment is calculated as follows: the total number of Warrant Shares issuable upon exercise of this Warrant immediately prior to such adjustment (without regard to the Beneficial Ownership Limitation) multiplied by the Exercise Price in effect immediately prior to such adjustment).

In accordance with ASC 470 – Debt, the gross proceeds of $370,000 were allocated based on the relative fair values of the convertible notes and the warrants of $267,753 and $102,247, respectively. The Warrant was valued at $102,247 and was recorded as a debt discount which is being amortized over the life of the Note. In addition, the Note had an OID and related legal fees in the cumulative amount of $68,640 which was recorded as a debt discount which is also being amortized over the life of the Note. The total debt discount was $170,887.

The carrying value of convertible note is as follows:

	March 31, 2023	December 31, 2022
Principal issued	$ 370,000	$ 370,000
Unamortized debt discount	(31,210)	(79,007)
Total convertible notes	$ 338,790	$ 290,993

Note 8 – Debt (Continued)

Security Purchase Agreement with Warrant (cont'd)

The interest expenses for the tranches are as follows:

	For Three Months Ended March 31, 2023	For Three Months Ended March 31, 2022
Interest expense on notes	$ 10,848	$ -
Amortization of debt discount	47,797	-
Total:	$ 58,645	$ -

As of March 31, 2023, the unpaid interest balance was $38,318 (December 31, 2022 - $27,370) which amount is included in Accounts payable and accrued liabilities.

On June 6, 2022, the Company issued shares under a consulting agreement priced at $0.04 per share thus triggering a repricing the share purchase warrants issued under the SPA to an exercise price of $0.04 per share (Note 10).

On August 15, 2022, the Company issued shares under employment agreement priced at $0.0184 per share thus triggering a repricing the share purchase warrants issued under the SPA to an exercise price of $0.0184 per share.

On December 1, 2022, the Company issued shares under employment agreement priced at $0.0105 per share thus triggering a repricing the share purchase warrants issued under the SPA to an exercise price of $0.0105 per share.

Other Convertible Notes

The Company acquired total debt in the form of advances from third parties in the aggregate amount of $517,215 as a result of a reverse acquisition during the year ended December 31, 2020.

On November 16, 2020, certain of these third party debt holders entered into convertible notes with the Company in respect to debt totaling $488,640 whereunder the Holder has the right, in its sole discretion, at any time, with three (3) days written notice, to convert any part of the notes into shares of the Company's common stock at a conversion rate of a 50% discount to the market close on the last trading day prior to the date of the convertible notes; i.e. November 13, 2020 which was $0.00725 per share. As of December 31, 2020, the unamortized balance of the beneficial conversion feature was $nil and the principal amount payable under the notes was $488,640.

During the year ended December 31, 2021, 13,025,762 shares were issued to settle a portion of the debt in the amount of $94,437 reducing the principal balance payable to $394,203.

The Company adopted ASU 2020-06 effective as of January 1, 2022, using the modified retrospective method. The carrying value is as follows:

	March 31, 2023	December 31, 2022
Principal issued	$ 394,203	$ 394,203
Stock-settled liability	394,203	394,203
Total convertible notes	$ 788,406	$ 788,406

Note 8 – Debt (Continued)

Demand Loans:

On June 30, 2021, the Company issued a promissory note (the "Note") to a third party in the principal amount of $19,000. The Note bears interest at the rate of 8% per annum and is due and payable by the Company upon demand from the debtor.

On August 20, 2021, the Company issued a promissory note (the "Note") to a third party in the principal amount of $50,000. The Note bears interest at the rate of 8% per annum and is due and payable by the Company upon demand from the debtor.

We recorded interest expenses of $1,361 for the three months ended March 31, 2023 and 2022. As of March 31, 2023, the unpaid interest balance was $9,105 (December 31, 2022 - $7,744) which amount is included in Accounts payable and accrued liabilities, and the principal balance payable for loans due on demand is $69,000.

Note 9 – Equity Purchase Agreement

On May 27, 2022, the Company entered into an Equity Purchase Agreement ("EPA") with Mast Hill Fund, L.P., wherein Mast Hill agreed to commit to the purchase of up to Five Million Dollars ($5,000,000) worth of the Company's common stock at a price equal to 70% of the volume weighted average price of the Company's Common Stock on the Principal Market on the Trading Day during the seven days preceding the respective Put Date for the duration of the Offering (the "Offering") for a period of two years from the effective date of this prospectus, unless extended by our Board of Directors for up to an additional ninety (90) days. The Company has agreed to file a registration statement on Form S-1 with the Securities and Exchange Commission ("SEC") in order to facilitate the EPA. While the Company filed an initial registration statement on September 15, 2022, the Company withdrew the filing on April 14, 2023. As of the date of the report the Company has not been able to comply wit the requirement to register the underlying securities with respect tot the EPA and is currently unable to utilize the proposed financing.

Note 10 – Capital Stock

The Company's authorized capital is 500,000,000 common shares with a par value of $0.0001 per share.

Shares issued in the three months ended March 31, 2023:

On January 1, 2023, 15,000,000 unregistered, restricted shares of common stock were issued by the Company to its CEO and director, Eliav Kling, pursuant to an executive compensation agreement and valued at fair market value (Note 7).

On February 25, 2023, the Company issued a total of 84,000,000 shares of Common Stock to Mr. Benny Doro, in respect to the share exchange agreement between the Company and Super Fresh (re: Note 4).

Shares issued in the three months ended March 31, 2022:

Effective January 1, 2022, 1,216,545 unregistered, restricted shares of common stock were issued by the Company to its CEO and director, Eliav Kling, pursuant to an executive compensation agreement (Note 5).

During the three months ended March 31, 2022, 171,354 unregistered, restricted shares of common stock were issued to an employee pursuant to an employment agreement (Note 9).

There were 220,523,404 and 121,523,404 shares of common stock issued and outstanding at March 31, 2023 and December 31, 2022, respectively.

Note 11 – Warrants

On May 20, 2022, the Company issued cumulative 19,000,000 warrants to a convertible note holder in conjunction with certain financing agreements (Note 6) with exercise terms as follows: 15,000,000 shares at $0.04 per share; 2,000,000 shares at $0.10 per share; 1,000,000 shares at $0.20 per share and 1,000,000 shares at $0.50 per share. The fair value of the warrants granted was estimated at $0.038 or $722,000 using the Black-Scholes pricing model.

On May 27, 2022, the Company issued 10,000,000 warrants to an investor conjunction with equity purchase agreements (Note 9) with an exercise price of $0.06 per share. The fair value of the warrants granted was estimated at $0.035 or $350,000 using the Black-Scholes pricing model.

Certain warrants above include dilution protection for the warrant holders, which could cause the exercise price to be reduced as a result of a financing event at a valuation below the exercise price in effect at the time. During the year ended December 31, 2022, as a result of additional share issuances below the original exercise price of certain warrants, the warrant exercise price for the aforementioned 29,000,000 warrants was downward adjusted to $0.0105 per share. The downward pricing adjustment on each of the modification dates did not result in any additional expense.

In accordance with authoritative accounting guidance, the fair value of the outstanding common stock purchase warrants was calculated using the Black-Scholes option-pricing model with the following assumptions at the measurement date(s):

	Measurement date
Dividend yield	0%
Expected volatility	351.08 ~ 515.59
Risk-free interest rate	2.71 ~ 2.80%
Expected life (years)	5 years
Stock Price	$0.0295 ~ $0.038
Exercise Price	$0.04-$0.50

The following table summarizes information with respect to outstanding warrants to purchase common stock of the Company at March 31, 2023 and December 31, 2022:

Exercise Price	December 31, 2022	Issued	Repricing	Exercised	March 31, 2023	Expiration Date
$ 0.0105	29,000,000	-	-	-	29,000,000	May 20, 2027

A summary of the warrant activity for the period ended March 31, 2023 and December 31, 2022 is as follows:

	Shares	Weighted-Average Exercise Price	Weighted-Average Remaining Contractual Term	Aggregate Intrinsic Value
Outstanding at December 31, 2021	-	$ -	-	$ -
Grants	29,000,000	0.04	5	-
Exercised	-			-
Expired	-			-
Outstanding at December 31, 2022	29,000,000	$ 0.0105 (1)	4.39	$ -
Grants				
Exercised				
Expired				
Outstanding at March 31, 2023	29,000,000	$ 0.0105 (1)	4.14	$ -

Note 11 – Warrants (Continued)

Exercisable at December 31, 2022	29,000,000	$	0.0105 [(1)]	4.39	$	-
Exercisable at March 31, 2023	29,000,000	$	0.0105 [(1)]	4.14	$	-

(1) Reflects current exercise price as a result of downward price adjustments during the year.

Note 12 – Related Party Transactions

Benny Doro, CEO, President, Secretary/Treasurer and Director

Effective February 25, 2023, the Company closed the acquisition of Super Fresh, a U.S.-based food-tech company established in Wyoming in 2022 and specializing in meal-subscription operations from its sole shareholder, Mr. Benny Doro. Mr. Doro was issued a total of 84,000,000 unregistered, restricted shares of the Company's common stock as consideration for the transfer of 100% interest in Super Fresh. Concurrently Mr. Doro was appointed to the Company's board of directors. On March 31, 2023, Mr. Doro was appointed the sole officer of the Company assuming the titles of CEO, President, Secretary and Treasurer. Mr. Doro is also the controlling shareholder and an officer of Super Fresh subcontractor, All Your Foods.

All Your Foods

All Your Foods, a Vancouver, British Columbia based corporation controlled by Mr. Doro, our sole officer and member of the board of directors, sold certain assets including recipes, customer lists and contracts, intellectual property, the URL www.allyourfoods.com and certain marketing assets to Super Fresh under the terms of an agreement dated February 1, 2023, at which time Super Fresh entered the meal-subscription industry focused on local delivery of prepared meals. Concurrently, The Company entered into a subcontractor agreement with All Your Foods whereunder All Your Foods prepares and delivers meals to the Super Fresh customer list. All Your Foods charges a flat fee cost per meal and is reimbursed for all delivery costs. Board member Mark Wright is also an officer of All Your Foods.

Mark Wright, Director

Mr. Wright was appointed to the Company's board of directors on February 25, 2023. Mr. Wright is also an officer of the Company's subcontracted meal service provider, All Your Foods.

Louis Shefsky

On December 1, 2021, the Company entered into a new one-year compensation agreement with Mr. Shefsky under which the Company issued a total of 1,054,339 shares of unregistered, restricted common stock at $0.28 per share for a total value of $295,215. The term of the contract was from December 1, 2021 to November 30, 2022.

On December 1, 2022, the Company entered into a new one-year compensation agreement with Mr. Shefsky under which the Company issued a total of 12,380,952 shares of unregistered, restricted common stock at $0.0105 per share for a total value of $130,000. The term of the contract is from December 1, 2022 to November 30, 2023.

During the three months ended March 31, 2023 and 2022, the Company recorded expenses of $32,500 and $73,803, respectively pursuant to the terms of the consulting agreements. At March 31, 2023, there remained deferred compensation of $86,667 which is recorded on the balance sheet as deferred compensation to be amortized over 2023 until the end of the contract term, November 30, 2023.

Mr. Shefsky resigned as President, Secretary and Treasurer of the Company on March 31, 2023.

Note 12 – Related Party Transactions (Continued)

Eliav Kling

On January 1, 2022, the Company and its CEO and director, Eliav Kling entered into a compensation agreement for a term of one year, ending December 31, 2022, pursuant to which the Company issued 1,216,545 unregistered, restricted shares of common stock, based on the fair market value of the stock on the date of the agreement or $0.1498 per share.

On January 1, 2023, the Company and its CEO and director, Eliav Kling entered into a compensation agreement for a term of one year, ending December 31, 2023, pursuant to which the Company issued 15,000,000 unregistered, restricted shares of common stock, based on the fair market value of the stock on the date of the agreement or $0.0073 per share.

During the three months ended March 31, 2023 and 2022, the Company recorded expenses of $109,500 and $45,561, respectively pursuant to the terms of the consulting agreement.

During the fiscal year ended December 31, 2020, Mr. Kling, a director and officer of the Company advanced a total of $1,534 to the Company for operational expenses. During the fiscal year ended December 31, 2021, Mr. Kling further advanced a total of $55,077 to the Company for operational expenses. During the year ended December 31, 2022, Mr. Kling further advanced a total of $3,147 to the Company for operational expenses and was repaid in cash in the amount of $58,630. As at March 31, 2023 and December 31, 2022, Mr. Kling was owed a total of $0 and $1,128, respectively. The amount is reflected in the financial statements as due to related parties.

Mr. Kling resigned as CEO of the Company on March 31, 2023.

Note 13 - Subsequent Events

The Company changed its name to Super Fresh Foods Inc. in the State of Delaware and submitted the required corporate action to the Financial Industry Regulatory Authority (“FINRA”) as of May 10, 2023. There is no assurance that FINRA will approve the proposed name change. Such approval has not been received as of the date of this report.

On June 4, 2023, Mr. Eliav Kling resigned from the Company’s board of directors.

The Company has evaluated events for the period from March 31, 2023, through July13, 2023 the date on which these financial statements were issued and determined that there are no additional events requiring disclosure.