

Straight Teeth Solutions, Inc.

Florida Corporation

Financial Statements (Unaudited)
and Independent Accountant's Review Report
December 31, 2020 and 2019

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To the Board of Directors of
Straight Teeth Solutions, Inc.
Palm City, Florida

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

I have reviewed the accompanying financial statements of Straight Teeth Solutions, Inc. (the "Company"), which comprise the balance sheets as of December 31, 2020 and 2019, and the related statements of operations, changes in stockholders' equity/(deficit), and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the consolidated financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion. I am required to be independent of Straight Teeth Solutions, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Bruno Sartori

Sartori CPA PA

Fort Lauderdale, Florida
October 12, 2021

STRAIGHT TEETH SOLUTIONS INC.
Balance Sheets (UNAUDITED)
As of December 31, 2020 and 2019

| | 2020 | 2019 |
|---|------------|-----------|
| ASSETS | | |
| Current assets: | | |
| Cash | \$ 102,940 | \$ 21,574 |
| Accounts receivable | 862 | - |
| | ----- | ----- |
| Total current assets | 103,802 | 21,574 |
| | ----- | ----- |
| TOTAL ASSETS | \$ 103,802 | \$ 21,574 |
| | ===== | ===== |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
| Current liabilities: | | |
| Accounts payable | \$ 7,960 | \$ 21,500 |
| SBA loan | 2,000 | - |
| | ----- | ----- |
| Total current liabilities | 9,960 | 21,500 |
| | ----- | ----- |
| Stockholders' equity: | | |
| Common stock, Class A - \$0.00001 par value, 10,000,000 shares authorized | | |
| 6,505,000 and 8,000,000 shares issued and outstanding respectively | 65 | 80 |
| Common stock Class B - \$0.00001 par value 1,500,000 shares authorized | - | - |
| Additional paid-in capital | 490,000 | |
| Accumulated deficit | (396,223) | (6) |
| | ----- | ----- |
| Total stockholders' equity | 93,842 | 74 |
| | ----- | ----- |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | \$ 103,802 | \$ 21,574 |
| | ===== | ===== |

See Independent Accountant's Review Report and accompanying notes, which are an integral
part of these financial statements.

STRAIGHT TEETH SOLUTIONS INC.
Statements of Operations - Unaudited
For the years ended December 31, 2020 and 2019

| | 2020 | 2019 |
|-------------------------------------|--------------|-----------|
| Net sales | \$ 119,291 | \$ 47,450 |
| Cost of sales | 56,242 | - |
| Gross profit | 63,049 | 47,450 |
| Costs and expenses: | | |
| Salaries and employee benefits | 80,126 | 47,456 |
| Selling, general and administrative | 79,001 | - |
| Web application design | 195,925 | - |
| Advertising and marketing | 84,297 | - |
| Customer/doctor support | 19,917 | - |
| Total costs and expenses | 459,266 | 47,456 |
| Net loss | \$ (396,217) | \$ (6) |
| | ===== | ===== |

See Independent Accountant's Review Report and accompanying notes, which are an integral part of these financial statements.

STRAIGHT TEETH SOLUTIONS INC.

Statements of Changes in
Stockholders'Equity - Unaudited

| | Common Stock Shares | Par Value | Additional Paid-in Capital | Accumulated Deficit | Total |
|-----------------------------|------------------------|-----------|----------------------------------|------------------------|-----------|
| Balance -January 1, 2019 | 0 | \$ - | \$ - | \$ - | \$ - |
| Issuance of common shares | 9,225,000 | 92 | - | - | 92 |
| Shares cancelled | (1,225,000) | (12) | - | - | (12) |
| Net loss | - | - | - | (6) | (6) |
| Balance - December 31, 2019 | 8,000,000 | \$ 80 | \$ - | \$ (6) | \$ 74 |
| Issuance of common shares | 1,005,000 | 10 | 490,000 | - | 490,010 |
| Shares cancelled | (2,500,000) | (25) | - | - | (25) |
| Net loss | - | - | - | (396,217) | (396,217) |
| Balance - December 31, 2020 | 6,505,000 | \$ 65 | \$ 490,000 | \$ (396,223) | \$ 93,842 |

See Independent Accountant's Review Report and accompanying notes, which are an integral part of these financial statements.

STRAIGHT TEETH SOLUTIONS INC.
Statements of Cash Flows - Unaudited
For the years ended December 31, 2020 and 2019

| | 2020 | 2019 |
|---|--------------|-----------|
| Cash flows from operating activities: | | |
| Net loss | \$ (396,217) | \$ (6) |
| Adjustments to reconcile net loss to net cash used in operating activities: | | |
| Changes in operating assets and liabilities: | | |
| Decrease (increase) in accounts receivable | (862) | - |
| Increase (decrease) in accounts payable | (13,540) | 21,500 |
| Increase (decrease) - SBA Loan | 2,000 | - |
| Net cash used in operating activities | \$ (408,619) | \$ 21,494 |
| Cash flows from financing activities: | | |
| Common stock issued for cash | 10 | 80 |
| Additional paid in capital | 490,000 | - |
| Common stock cancelled | (25) | - |
| Net cash (used in) provided by financing activities | \$ 489,985 | \$ 80 |
| Net (decrease) increase in cash | 81,366 | 21,574 |
| Cash - beginning of period | 21,574 | - |
| Cash - end of period | \$ 102,940 | \$ 21,574 |

See Independent Accountant's Review Report and accompanying notes, which are an integral part of these financial statements.

Straight Teeth Solutions, Inc
Notes to Consolidated Financial Statements (unaudited)
As of December 31, 2020 and 2019 and for the years then ended

NOTE 1: NATURE OF OPERATIONS

Straight Teeth Solution, Inc. (the “Company”), is a corporation formed on June 6, 2019 under the laws of Florida. The Company provides high quality, doctor directed, and affordable orthodontic aligner solutions directly to the consumer. The Company has not fully developed and implemented all of its planned operational activities and revenues are limited. The Company is dependent upon additional capital resources in order to operate in accordance with its operational plans.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company prepares financial statements in accordance with generally accepted accounting principles in the United States of America (GAAP. The accounting and reporting policies of the Company conform to GAAP. The Company adopted the calendar year as its basis of reporting.

Use of Estimates

The preparation of the consolidated balance sheet in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the balance sheet and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Cash Equivalents and Concentration of Cash Balance

The Company considers all highly liquid securities with an original maturity of less than three months to be cash equivalents. The Company’s cash and cash equivalents in bank deposit accounts, at times, may exceed federally insured limits.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are carried at their estimated collectible amounts and are periodically evaluated for collectability based on past credit history with clients and other factors. Provisions for losses on accounts receivable are determined on the basis of loss experience, known and inherent risk in the account balance and current economic conditions. Accounts receivable at December 31, 2020 were \$862. There were no associated allowances for doubtful accounts established as of December 31, 2020 or 2019.

Straight Teeth Solutions, Inc
Notes to Consolidated Financial Statements (unaudited)
As of December 31, 2020 and 2019 and for the years then ended

Revenue Recognition

The Company recognizes revenue when: (1) persuasive evidence exists of an arrangement with the customer reflecting the terms and conditions under which products or services will be provided; (2) delivery has occurred or services have been provided; (3) the fee is fixed or determinable; and (4) collection is reasonably assured. The Company expects to collect revenue upon sale and recognize the revenue when the item has shipped.

NOTE 3: STOCKHOLDERS' EQUITY/(DEFICIT)

On June 6, 2019, Straight Teeth Solutions, Inc., a Florida corporation, was formed. Straight Teeth Solutions, Inc. authorized 10,000,000 shares of Class A common stock with a par value of \$0.00001 per Class A common stock share. As of December 31, 2020, 6,505,000 shares of Class A common stock were outstanding.

NOTE 4: CONTINGENCIES

The Company may be subject to pending legal proceedings and regulatory actions in the ordinary course of business. The results of such proceedings cannot be predicted with certainty, but the Company does not anticipate that the final outcome, if any, arising out of any such matter will have a material adverse effect on its business, financial condition or results of operations.

NOTE 5: SUBSEQUENT EVENTS

Management's Evaluation

Management has evaluated subsequent events through October 12, 2021, the date financial statements were available to be issued. Based on this evaluation, no additional material events were identified which require adjustment or disclosure in these financial statements.

See Independent Accountant's Review Report