

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

AMENDMENT NO. 1
TO

FORM 10-K/A

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2025

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number: 000-56744

Superstar Platforms, Inc.
(Exact Name of Registrant as Specified in its Charter)

Nevada
(State or Other Jurisdiction of
Incorporation or Organization)

01-0741042
(I.R.S. Employer
Identification No.)

586 Cobb Parkway S Suite 900 Marietta,GA30060
(Address of Principal Executive Offices)

Registrant's telephone number, including area code: **(650)228-0680**

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading symbol(s)	Name of each exchange on which registered
Common Stock, \$.01 par value	SPST	OTC Markets

Securities registered pursuant to section 12(g) of the Act:

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☐	Accelerated filer	☐
Non-accelerated filer	☒	Smaller reporting company	☒
		Emerging growth company	☐

If an emerging growth company, indicate by check mark if the Registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. ☐

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to § 240.10D-1(b). ☐

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

The aggregate market value of **35,410,706** shares of the registrant’s common stock held by non-affiliates on June 30, 2025 was \$3,186,963.54. For purposes of this computation, all officers, directors and 10% beneficial owners of the registrant are assumed to be affiliates. Such determination should not be deemed an admission that such officers, directors and beneficial owners are, in fact, affiliates of the registrant.

At March 30, 2026, there were **182,289,904** shares of the registrant’s common stock issued and outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant’s definitive proxy statement pertaining to the registrant’s 2026 annual meeting of shareholders (the “Proxy Statement”) to be filed pursuant to Regulation 14A are incorporated herein by reference into Part III of this Annual Report on Form 10-K (this “Form 10-K”).

Special Note Regarding Forward-Looking Statements

Unless the context clearly indicates otherwise, when used in this report “we,” “us,” “our,” “Superstar Platforms, Inc.,” the “Company,” or “our Company” refers to Superstar Platforms, Inc. and, where applicable, its subsidiaries.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This Annual Report on Form 10-K (this “Report”) contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (the “Securities Act”), and Section 21E of the Securities Exchange Act of 1934, as amended (the “Exchange Act”).

Forward-looking statements discuss matters that are not historical facts and are based on current expectations and assumptions regarding future events. Because forward-looking statements relate to future events or conditions, they may include words such as “anticipate,” “believe,” “estimate,” “intend,” “could,” “should,” “would,” “may,” “seek,” “plan,” “might,” “will,” “expect,” “predict,” “project,” “forecast,” “potential,” “continue,” or similar expressions, including the negatives of those terms. These forward-looking statements appear in various places throughout this Report and include statements regarding, including without limitation, possible or assumed future results of operations; business strategies and objectives; future cash flows and liquidity; financing plans and capital requirements; plans and objectives of management; future operations and business plans; and any other statements that are not historical facts. Forward-looking statements may also appear in our other filings with the Securities and Exchange Commission, including reports on Form 8-K, in press releases, investor presentations, information posted on our website, and other public statements made by us. These forward-looking statements are not guarantees of future performance and involve risks, uncertainties, and assumptions that are difficult to predict. Many of these risks and uncertainties are outside of our control and could cause actual results to differ materially from those expressed or implied by the forward-looking statements. Factors that could cause actual results to differ materially include, but are not limited to, those discussed under “Item 1A – Risk Factors” and elsewhere in this Report. Considering these risks, uncertainties, and assumptions, the events described in the forward-looking statements may not occur or may occur to a different extent or at a different time than we have described. You are cautioned not to place undue reliance on forward-looking statements, which speak only as of the date of this Report. Except as required by applicable law, we undertake no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, changed circumstances, or otherwise.

Explanatory Note

This Amendment No. 1 to the Annual Report on Form 10-K of Superstar Platforms, Inc. for the fiscal year ended December 31, 2025, originally filed with the Securities and Exchange Commission on April 15, 2026, is being filed solely to correct certain typographical, presentation, and conforming index-title errors in Part II, Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations, Part II, Item 8, Financial Statements and Supplementary Data, and Part IV, Item 15, Exhibits and Financial Statement Schedules.

Specifically, this Amendment corrects the Results of Operations disclosure in Item 7 to reflect that the Company had no revenue for the year ended December 31, 2025, rather than revenue of \$307,068 as inadvertently stated in the Original Form 10-K. This Amendment also corrects the presentation of the Company's balance sheet included in Item 8 to properly label Interest Receivable and Loans Receivable, which headings were transposed in the Original Form 10-K. In addition, this Amendment makes conforming corrections to; Part II, Item 8, the Index to Consolidated Financial Statements and Part IV, Item 15a.1, Financial Statements to remove inadvertent references to 2023 from index titles where no 2023 financial statements were presented in the body of the Original Form 10-K.

Except for the corrections described above, no other changes have been made to the Original Form 10-K. This Amendment does not amend, update, or otherwise modify any other information contained in the Original Form 10-K, and does not reflect events occurring after the date of the Original Form 10-K.

TABLE OF CONTENTS

PART II		
Item 7	Management's Discussion and Analysis of Financial Condition and Results of Operations	2
Item 8	Financial Statements and Supplementary Data	6
PART IV		
Item 15	Exhibits and Financial Statement Schedules	7
	Signatures	8

Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations

THE FOLLOWING DISCUSSION OF OUR PLAN OF OPERATION AND RESULTS OF OPERATIONS SHOULD BE READ IN CONJUNCTION WITH THE FINANCIAL STATEMENTS AND RELATED NOTES TO THE FINANCIAL STATEMENTS INCLUDED ELSEWHERE IN THIS REPORT.

THIS DISCUSSION CONTAINS FORWARD-LOOKING STATEMENTS THAT RELATE TO FUTURE EVENTS OR OUR FUTURE FINANCIAL PERFORMANCE. THESE STATEMENTS INVOLVE KNOWN AND UNKNOWN RISKS, UNCERTAINTIES AND OTHER FACTORS THAT MAY CAUSE OUR ACTUAL RESULTS, LEVELS OF ACTIVITY, PERFORMANCE OR ACHIEVEMENTS TO BE MATERIALLY DIFFERENT FROM ANY FUTURE RESULTS, LEVELS OF ACTIVITY, PERFORMANCE OR ACHIEVEMENTS EXPRESSED OR IMPLIED BY THESE FORWARD-LOOKING STATEMENTS. THESE FORWARD-LOOKING STATEMENTS ARE SUBJECT TO NUMEROUS RISKS AND UNCERTAINTIES, INCLUDING OUR ABILITY TO COMMERCIALIZE NEW PRODUCTS, HIRE AND RETAIN KEY PERSONNEL, AND SECURE SUFFICIENT FUNDING TO EXECUTE OUR GROWTH PLAN. IF OUR ASSUMPTIONS REGARDING PLANNED EXPENDITURES OR REVENUE GENERATION PROVE INACCURATE, WE MAY NEED TO ADJUST OUR STRATEGIC TIMELINE OR RESOURCE ALLOCATION, WHILE WE BELIEVE THESE PATENTS PROVIDE MEANINGFUL PROTECTION FOR CERTAIN ASPECTS OF OUR TECHNOLOGY, THERE IS NO GUARANTEE THAT THEY WILL PREVENT ALL COMPETITORS FROM DEVELOPING SIMILAR PRODUCTS, FAILURE TO COMPLY WITH THE FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (“FERPA”) COULD LIMIT OR DELAY OUR ABILITY TO DEPLOY SAFESCHOOL™ IN CERTAIN JURISDICTIONS, IMPACT CUSTOMER ADOPTION, OR EXPOSE THE COMPANY TO REGULATORY RISK AND OTHER FACTORS INCLUDE, AMONG OTHERS, THOSE LISTED UNDER “FORWARD-LOOKING STATEMENTS” AND “RISK FACTORS” AND THOSE INCLUDED ELSEWHERE IN THIS REPORT.

Overview

The issuer was incorporated in the State of Nevada in 2002 as Simplagene USA Inc. and was known by that name until 2005. The Company operated as Dinewise Inc. until March 2025 when it changed its name to Superstar Platforms Inc. Superstar Platforms, will be a leading national technology conglomerate that will control a diversified portfolio of subsidiaries across various industries. The Company’s business strategy includes the development of technology platforms, strategic capital deployment, and potential acquisitions intended to expand the Company’s operations. The Company currently owns and is developing the PawnTrust marketplace platform, which is designed to enable pawn shops to digitize inventory and facilitate borrowing, buying, and bartering transactions through a mobile-based marketplace. In addition to its platform development activities, the Company has entered into promissory note arrangements with both related and non-related parties. These notes bear fixed interest rates and represent the Company’s primary source of revenue during the current stage of operations.

As of December 31, 2025, the Company’s principal assets consist primarily of loans receivable bearing contractual interest rates and maturing on December 31, 2026. The Company accrues interest income on these notes in accordance with the terms of the underlying agreements.

The Company qualifies as a “smaller reporting company” as defined in Section 10(f) of Regulation S-K (17 C.F.R. § 229.10) as one that has a public float of less than \$250 million. It has revenues of less than \$100,000,000 per year.

Overview of Business

The Company operated as Dinewise Inc. until March 27, 2025 when it changed its name to Superstar Platforms Inc. Superstar Platforms, Inc owns PawnTrust. PawnTrust is a marketplace exclusively for Pawn Shops. It allows users to buy, borrow and barter through an app on their mobile phone. The marketplace is in beta testing and is slated to go live in Q2/2026. The Company utilizes a combination of shareholder capital and debt financing to fund its lending activities, generating interest income from loans receivable.

Market Outlook

The global technology sector is projected to surpass 5.5 trillion in 2026. Superstar Platforms, Inc is driven by accelerated demand for AI, cloud computing, cyber security, and fintech solutions. While macroeconomic and regulatory risks persist, well-diversified and innovative tech conglomerates are well-positioned to capitalize on digital transformation and sustained investment in technology infrastructure.

Potential Acquisitions

As an adjunct to its business strategy, the Company will also seek to identify potential acquisitions in the small lending business.

Capital Formation**Superstar Platforms Inc.- Shareholders’ Equity Capital Formation**

The issuer was incorporated in the State of Nevada in 2002 as Simplagene USA Inc. and was known by that name until 2005. The Company operated as Dinewise Inc. until March 27, 2025 when it changed its name to Superstar Platforms Inc. As of December 31, 2025, The Company was authorized to issue one billion of common stock with 182,289,904 issued and outstanding. The company has issued 10,557,948 shares since the Annual Report for the period ending December 31, 2024. In 2022, the Company issued 34,000,000 shares for debt conversions. In 2023, the Company issued 13,000,000 shares for debt conversion. In 2024, the Company issued 17,000,000 for debt conversions. There is no preferred stock. The Company may require additional funding for ongoing operations in the future. There is no guarantee that we will be able to raise any additional capital and have no current arrangements for any such financing.

Results of Operations**Revenue**

For the year ended December 31, 2025, the Company generated total revenue of **\$0**, compared to **\$0** for the year ended December 31, 2024.

Operating Expenses

Operating expenses totaled \$(541,211) for year ended December 31, 2025, compared to \$(164,014) for year ended December 31, 2024, an increase of \$377,197 or 229.98%. The reason for the increase was an increase in payroll expense and bad debt expense which is explained in allowance for Credit Losses.

Net Profit

The Company recorded a net loss of \$335,366 for the year ended December 31, 2025, compared to a net loss of \$164,014 for the year ended December 31, 2024, an increase of \$171,352, or 104.47%. The increase in net loss was primarily attributable to interest expense.

The following table summarizes the results of our operations for year ended December 31, 2025 and December 31, 2024, respectively, and provides information regarding the dollar and percentage increase or (decrease) from the current year to the prior year:

Line item	12/31/25	12/31/24	Increase/Decrease	% Increase/Decrease
Revenue	\$ 0	\$ 0.00	\$ 0	
Operating Expenses	\$ (541,211)	\$ (164,014)	\$ 377,197	229.98%
Net Profit	\$ (335,366)	\$ (164,014)	\$ 175,352	104.47%
Loss Per Share	\$ 0.00184	\$ 0.00096	\$.00089	92.67%

Liquidity and Capital Resources

The Company's primary sources of liquidity consist of cash on hand, proceeds from financing activities, and collections of principal and interest from loans receivable.

The Company generates revenue primarily through interest income earned on its loan portfolio. Management expects that collections of interest and principal from loans receivable, together with future financing activities, will provide sufficient liquidity to support the Company's operating activities and lending operations. Historically, we have depended on equity offerings and loans from our principal shareholders and their affiliated companies to provide us with working capital as required. the Company funded its lending activities and operations primarily through a combination of equity issuances and borrowings under promissory note agreements. As of December 31, 2025, the Company had \$2,674,670 in notes payable, which were used primarily to fund a potential acquisition as well as provide working capital to fund loans issued to various borrowers under promissory note agreements. There is no guarantee that such funding will be available when required and there can be no assurance that our stockholders, or any of them, will continue making loans or advances to us in the future.

Management continuously evaluates capital needs and may seek additional financing through debt or equity issuances in order to expand lending activities, fund strategic acquisitions, or support the development of the PawnTrust digital marketplace.

As of December 31, 2025, and December 31, 2024, we had total assets of \$2,817,823 and \$54. working capital of \$1,138 and \$54 and an accumulated deficit of \$(1,835,034) and \$(1,499,668) respectively. Our operating activities used \$(95,726) in cash for the year ended December 31, 2025, compared to net cash used in operations of \$48 for the year ended December 31, 2024.

As of December 31, 2025, and December 31, 2024, the Company had an outstanding loan balance of \$307,674 from a related party. The note was due on December 31, 2021 and will accrue interest until paid off. The Company finances a portion of its lending activities through notes payable, which totaled \$2,674,670 as of December 31, 2025. These borrowings are used primarily to fund the Company's loan receivable portfolio and provide working capital for operations. The Company generates revenue through the interest spread between the cost of borrowed funds and the interest earned on loans issued to borrowers. As of December 31, 2025 the loan receivable balance was \$2,587,233, which contributes to interest income recognized in the Company's statement of operations. These loans generally bear interest at an annual rate of approximately 24% and are documented through promissory note agreements. Management expects that collections of principal and interest from these receivables will contribute to the Company's liquidity and support its ongoing operations. The Company evaluates its loan portfolio on an ongoing basis and maintains an allowance for credit losses in accordance with ASC 326 to reflect potential credit risk associated with its lending activities.

Credit Risk Management

The Company monitors credit risk associated with its loan portfolio on an ongoing basis. Management evaluates borrower payment performance, financial condition, and compliance with loan agreements. As of December 31, 2025, all loans were current and performing in accordance with their contractual terms. The Company has established an allowance for credit losses consistent with the guidance under ASC 326 to address potential future credit losses.

Off Balance Sheet Arrangements

The company does not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity or capital expenditures or capital resources that are material to an investor in our securities.

Inflation

Our business and operating results are affected in material ways by inflation. Periods of high rates of unemployment and other downturns in the economy lead to increases in revenue but can also have increased defaults on loans when the economy is down.

Critical Accounting Policies

The Securities and Exchange Commission issued Financial Reporting Release No. 60, "Cautionary Advice Regarding Disclosure About Critical Accounting Policies" suggesting that companies provide additional disclosure and commentary on their most critical accounting policies. In Financial Reporting Release No. 60, the Securities and Exchange Commission has defined the most critical accounting policies as the ones that are most important to the portrayal of a company's financial condition and operating results, and require management to make its most difficult and subjective judgments, often as a result of the need to make estimates of matters that are inherently uncertain. The nature of our business generally does not call for the preparation or use of estimates.

New Accounting Pronouncements

In November 2023, the Financial Accounting Standards Board ("FASB") issued a new standard to improve reportable segment disclosures. The guidance expands the disclosures required for reportable segments in our annual and interim consolidated financial statements, primarily through enhanced disclosures about significant segment expenses. The standard will be effective for us beginning with our annual reporting for fiscal year 2025 and interim periods thereafter, with early adoption permitted. We are currently evaluating the impact of this standard on our segment disclosures.

In December 2023, the FASB issued a new standard to improve income tax disclosures. The guidance requires disclosure of disaggregated income taxes paid, prescribes standardized categories for the components of the effective tax rate reconciliation, and modifies other income tax-related disclosures. The standard will be effective for us beginning with our annual reporting for fiscal year 2026, with early adoption permitted. We are currently evaluating the impact of this standard on our income tax disclosures.

In November 2024, the FASB issued a new standard to expand disclosures about income statement expenses. The guidance requires disaggregation of certain costs and expenses included in each relevant expense caption on our consolidated income statements in a separate note to the financial statements at each interim and annual reporting period, including amounts of purchases of inventory, employee compensation, depreciation, and intangible asset amortization. The standard will be effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods within annual reporting periods beginning after December 15, 2027, with early adoption permitted. We are currently evaluating the impact of this standard on our disclosures.

Other recent accounting pronouncements issued by the FASB (including its Emerging Issues Task Force) and the United States Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future financial statements.

Revenue Recognition

Interest income is recognized in accordance with the contractual terms of promissory notes and applicable accounting guidance. Management periodically reviews its estimates and assumptions. Actual results may differ from these estimates.

Allowance for Credit Losses

The Company accounts for expected credit losses on loans receivable in accordance with ASC 326 – Financial Instruments – Credit Losses (CECL). As of December 31, 2025, the Company recorded an allowance for credit losses equal to approximately 3% of outstanding loan balances. Management determined this allowance based on factors including, the unsecured nature of most loans, borrower concentration, maturity concentration of the loans, historical repayment experience and current economic conditions. Actual credit losses may differ from management's estimates. These credit losses are expensed on the company's statement of operations.

Item 8. Financial Statements and Supplementary Data

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

Report of Independent Registered Public Accounting Firm (PCAOB ID Number 6993)	F-1
Balance Sheets as of December 31, 2025 and 2024	F-2
Statements of Operations for the years ended December 31, 2025, and 2024	F-3
Statements of Stockholders' Equity for the years ended December 31, 2025, and 2024	F-4
Statements of Cash Flows for the years ended December 31, 2025, and 2024	F-5
Notes to the Audited Financial Statements	F-6

**Report of the Independent Registered Public Accounting Firm
To the shareholders and the board of directors of
Superstar Platforms, Inc.**

Opinion on the Financial Statements

We have audited the accompanying balance sheets of **Superstar Platforms, Inc.** as of December 31, 2025 and 2024, and the related statements of operations, changes in stockholders' deficit, and cash flows for each of the two years in the period ended December 31, 2025 and 2024, and the related notes (collectively referred to as the "financial statements").

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and the results of its operations and its cash flows for each of the two years in the period ended December 31, 2025, in conformity with accounting principles generally accepted in the United States of America.

Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern as disclosed in Note 2 to the financial statement, the Company incurred a net loss of \$(335,366) and an accumulated deficit of \$(1,835,034). These conditions raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. Communication of critical audit matters does not alter in any way our opinion on the financial statements taken as a whole and we are not, by communicating the critical audit matters, providing separate opinions on the critical audit matter or on the accounts or disclosures to which they relate.

Going Concern Uncertainty – See also Going Concern Uncertainty explanatory paragraph above:

As described in Note 2 to the financial statements, the Company has significant operating losses and a working capital deficiency. The ability of the Company to continue as a going concern is dependent on obtaining additional working capital funding from the sale of equity and/or debt securities to execute its plans and continue operations. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

The procedures performed to address the matter included.

- (i) We inquired of executive officers, and key members of management, of the Company regarding factors that would have an impact on the Company's ability to continue as a going concern,
- (ii) We evaluated management's plan for addressing the adverse effects of the conditions identified, including assessing the reasonableness of forecasted information and underlying assumptions by comparing to actual results of prior periods and actual results achieved to date, and utilizing our knowledge of the entity, its business and management in considering liquidity needs and the Company's ability to generate sufficient cash flow,
- (iii) We assessed the possibility of raising additional debt or credit,
- (iv) We evaluated the completeness and accuracy of disclosures in the financial statements.

/S/ Boladale Lawal
Boladale Lawal & CO

We have served as the Company's auditor since 2024
Lagos, Nigeria
May 7, 2026

Superstar Platforms, Inc
Balance Sheet

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Assets		
Current Assets		
Cash	\$ 1,138	\$ 54
Loan Receivable (L/R)	\$ 2,587,233	
Interest Receivable	\$ 307,068	
Allowance for Bad Debt	\$ (77,617)	
Total Assets	\$ 2,817,823	\$ 54
Liabilities and Stockholders' Deficit		
Current Liabilities		
Accounts Payable and accrued Liabilities	\$ 1,002,001	\$ 660,000
Notes Payable (N/P)	\$ 2,674,670	\$ 90,000
Interest Payable & Other Payables	\$ 129,654	
Due to Related Party	\$ 307,674	\$ 307,674
Total for Current Liabilities	\$ 4,113,999	\$ 1,057,674
Total for Liabilities	\$ 4,113,999	\$ 1,057,674
Stockholder' Deficit:		
Common Stock \$0.001 par value,1,000,000,000 shares authorized:182,289,904 and 171,731,956 shares issued and outstanding as of December 31, 2025 and December 31, 2024, respectively	\$ 182,290	\$ 171,732
Additional paid in capital	\$ 356,568	\$ 270,316
Accumulated Deficit	\$ (1,835,034)	\$ (1,499,668)
Total Stockholders' Deficit	\$ (1,296,176)	\$ (1,057,620)
Total for Liabilities and Stockholders' Deficit	\$ 2,817,823	\$ 54

Statements of Operations

Superstar Platforms, Inc
Statement of Operations

	For the Years Ended December 31,	
	2025	2024
Revenues	\$ 0.00	
Cost of Revenues	\$ 0	\$ 0
Gross Profit	\$ 0	\$ 0
Operating Expenses		
General and Administrative	\$ 159,804	\$ 12,014
Professional Fees	\$ 45,407	\$ 22,000
Payroll Expense	\$ 336,000	\$ 130,000
Other Expenses	\$ 0	\$ 0
Total Operating Expenses	\$ 541,211	\$ 164,014
Loss from Operations	\$ (541,211)	\$ (164,014)
Other Income (Expense)		
Other Income	\$ 0	\$ 0
Interest Income	\$ 307,068	\$ 0
Interest Expense	\$ (101,223)	\$ 0
Total Other Income (Expense)	\$ 205,845	\$ 0
Loss before income taxes	\$ (335,366)	\$ (164,014)
Net Loss	\$ (335,366)	\$ (164,014)
Net Loss Per Common Share:		
Basic and Diluted	0.0018	0.0096
Weighted Average Number of Common Shares Outstanding:		
Basic and Diluted	<u>182,289,904</u>	<u>171,731,956</u>

Statements of Stockholders' Equity

SUPERSTAR PLATFORMS, INC
Statement of Stockholder's Equity
For the Year Ended December 31, 2023 thru December 31, 2025

	Common Stock		Additional	Accumulated	
	Shares	Amount	Paid in Capital	Surplus	Total
Balance on January 01, 2023	132,731,956	\$ 132,732	\$ 287,268	\$ (1,211,994)	\$ (791,944)
Shares issued during the period	22,000,000	\$ 22,000			\$ 22,000
Net Loss for the Year				\$ (123,660)	(123,660)
Balance as of December 31, 2023	<u>154,731,956</u>	<u>\$ 154,732</u>	<u>\$ 287,268</u>	<u>\$ (1,335,654)</u>	<u>\$ (893,654)</u>
Balance as of January 1, 2024	154,731,956	\$ 154,732	\$ 287,268	\$ (1,335,654)	\$ (893,654)
Shares Issued during the Period	17,000,000	\$ 17,000	\$ (16,952)		\$ 48
Net Loss for the Year				\$ (164,014)	(164,014)
Balance as of December 31, 2024	<u>171,731,956</u>	<u>\$ 171,732</u>	<u>\$ 270,316</u>	<u>\$ (1,499,668)</u>	<u>\$ (1,057,620)</u>
Balance as of January 1, 2025	171,731,956	\$ 171,732	\$ 270,316	(1,499,668)	\$ (1,057,620)
Shares Issued during the Period	10,557,948	\$ 10,558	86,252		\$ 96,810
Net Loss for the Year				\$ (335,366)	\$ (335,366)
Balance as of December 31, 2025	<u>182,289,904</u>	<u>\$ 182,290</u>	<u>\$ 356,568</u>	<u>\$ (1,835,034)</u>	<u>\$ (1,296,176)</u>

Statements of Cash Flows

Superstar Platforms, Inc
Statement of Cash Flows

	For Years Ended December 31,	
	2025	2024
OPERATING ACTIVITIES		
Net Income	\$ (335,366)	\$ (164,014)
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Allowance for Bad Debt	\$ 77,617	
Due to Related Party		\$ 307,674
Loan Receivable (L/R)	\$ (2,587,233)	\$ 270,000
Loan Receivable (L/R):Accrued Interest Receivable	\$ (307,068)	
Loans to officers	\$ 0	
Loans to others	\$ 0	
Notes Payable (N/P)	\$ 2,584,670	\$ (270,000)
Notes Payable (N/P):Interest Payable & Other Payables	\$ 129,654	
Payables	\$ 6,000	
Salaries Payable	\$ 336,000	\$ 130,000
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$ 239,640	\$ 437,674
Net cash provided by operating activities	\$ (95,726)	\$ 273,659
INVESTING ACTIVITIES		
FINANCING ACTIVITIES		
Accumulated Deficit		\$ (794,821)
Additional paid in capital	\$ 86,252	\$ 349,478
Common stock	\$ 10,558	\$ 171,732
Net cash provided by financing activities	\$ 96,810	\$ (273,611)
NET CASH INCREASE FOR PERIOD	\$ 1,084	\$ 48
Cash at beginning of period	\$ 54	\$ 6
CASH AT END OF PERIOD	\$ 1,138	\$ 54

NOTE 1 –ORGANIZATION AND BUSINESS

Superstar Platforms, Inc. (“Superstar Platforms,” the “Company,” “we,” “us,” or “our”) was incorporated on March 27, 2025, under the laws of the State of Nevada. The Company is a technology-focused holding company that seeks to build, acquire, and scale businesses across multiple industries through strategic acquisitions and technology-driven platforms.

Superstar Platforms operates as the parent company of a diversified portfolio of subsidiaries and strategic initiatives. The Company’s business strategy is centered on identifying and acquiring businesses that can benefit from centralized capital resources, operational support, and technology infrastructure. Through this model, the Company intends to provide strategic capital, management expertise, and technological innovation designed to support the growth and development of its subsidiaries and operating platforms.

A key component of the Company’s strategy is the development of technology-enabled marketplaces and financial services platforms capable of generating scalable and recurring revenue streams. One of the Company’s primary initiatives is the development of PawnTrust, a digital marketplace designed to connect pawn shops and consumers through a mobile-based platform. PawnTrust is intended to enable pawn shops to digitize their inventory and facilitate borrowing, buying, and bartering transactions through an integrated online marketplace. Management believes that the PawnTrust platform has the potential to modernize and expand access to the pawn industry by providing a technology-driven solution for inventory management and consumer transactions.

In addition to its technology development initiatives, the Company currently generates revenue primarily through interest income earned on promissory notes issued to both related and unrelated parties. These lending activities are intended to support strategic relationships, provide working capital to affiliated and third-party businesses, and generate recurring interest income.

The Company’s long-term objective is to build a diversified technology and investment platform that combines strategic capital deployment, technology innovation, and disciplined acquisition strategy to create scalable operating businesses and long-term shareholder value.

The Company’s principal executive office is located in Marietta, Georgia.

NOTE 2 –GOING CONCERN

The Company’s financial statements as of December 31, 2025 have been prepared using generally accepted accounting principles in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has accumulated deficit of \$(1,835,034) as of December 31, 2025, the company currently does not have a business operation, these factors raise substantial doubt about company ‘ability to continue as a going concern.

NOTE 3 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States of America (“GAAP”) and are expressed in US dollars. The Company’s fiscal year-end is December 31.

New Accounting Pronouncements

There were various accounting standards and interpretations issued recently, none of which are expected to have a material impact on our financial position, operations or cash flows.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles 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 period. Actual results could differ from those estimates.

Due to the limited level of operations, the Company has not had to make material assumptions or estimates other than the assumption that the Company is a going concern.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Company considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents.

Loans Receivable

Loans receivable represent promissory notes issued to both related and non-related parties. These loans bear fixed interest rates and generally require monthly interest payments with principal due at maturity. Loans are recorded at the principal amount outstanding, net of any allowance for credit losses.

Allowance for Credit Losses

The Company accounts for expected credit losses in accordance with ASC 326 – Financial Instruments – Credit Losses (CECL). Management evaluates the collectability of loans receivable and records an allowance for expected credit losses based on factors including borrower credit quality, loan concentration, economic conditions, and historical repayment experience. As of December 31, 2025, the Company recorded an allowance for credit losses equal to approximately 3% of outstanding loan balances.

Leases

The Company accounts for leases under ASC 842, Leases. The Company has elected the short-term lease exemption for leases with a term of twelve months or less. Under this election, right-of-use assets and lease liabilities are not recognized on the balance sheet.

Fair Value of Financial Instruments

ASC 820, “*Fair Value Measurements*”, requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. It establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument’s categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. It prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company’s financial instruments consist principally of cash, accounts receivable, short-term investments, accounts payable and note payable. The respective carrying values of these financial instruments approximate their fair values. Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of December 31, 2025. Fair values were assumed to approximate carrying values for these financial instruments as either they do not have any active market or are short term in nature and therefore their carrying amounts approximate fair value.

Income Taxes

Income taxes are determined in accordance with the provisions of ASC 740, “Income Taxes” (“*ASC 740*”). Under this method, 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 basis. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Any effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

ASC 740 prescribes a comprehensive model for how companies should recognize, measure, present, and disclose in their financial statements uncertain tax positions taken or expected to be taken on a tax return. Under ASC 740, tax positions must initially be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities. Such tax positions must initially and subsequently be measured as the largest amount of tax benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the tax authority assuming full knowledge of the position and relevant facts.

For the period ended December 31, 2025, the Company did not have any interest and penalties associated with tax positions. As of December 31, 2025, the Company did not have any significant unrecognized uncertain tax positions.

Commitments and Contingencies

The Company follows ASC 440 & ASC 450, subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies and commitments respectively. Certain conditions may exist as of the date the financial statements are issued, which may result in a loss to the Company, but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

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

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

Intangible Assets – work in progress

Costs incurred during the development of a website are initially recognized as work in progress (WIP) and classified as an intangible asset on the balance sheet. Only costs directly attributable to the website development phase are capitalized. These include salaries and wages for employees directly involved, payments to external developers or consultants, software or tools specifically purchased for the project, and material hosting or domain costs incurred during the development phase. Costs not meeting the criteria for capitalization, such as research expenses, general administrative costs, and ongoing maintenance or upgrades after the website becomes operational, are expensed as incurred.

The website remains classified as a work in progress until it is fully developed and ready for its intended use. Once completed, the accumulated costs are transferred to intangible assets and amortized over its estimated useful life, typically ranging from 3 to 5 years, using a straight-line method. The costs capitalized as WIP are reviewed periodically to ensure they are directly related to the development phase.

Work in progress is tested for impairment annually or whenever circumstances indicate that the carrying amount may not be recoverable. Any impairment losses identified are recognized in the income statement. Upon completion of the website, its amortization begins, reflecting the consumption of the asset's benefits over its useful life.

Revenue Recognition

Revenue is recognized when earned at the fair value of the consideration received or receivable.

Interest Income is recognized upon loaning the money to the customer and is accrued on a monthly basis at the rate of 2% simple interest on the loan amount receivable from the customer.

Income from other investment activities is generated through various short-term alternative investment activities as seem profitable to the management and income from such activities is recognized when earned.

Market place is a digital platform for buyers and sellers. The platform's primary performance obligation is to facilitate transactions by providing a marketplace for buyers and sellers. This includes enabling the listing of goods/services, facilitating payment processing, and providing customer support. Income is recognized on a net basis, representing only the fee or commission earned, when the platform satisfies its performance obligation by successfully facilitating the transaction. This generally occurs when the buyer's payment is processed and the platform's role in the transaction is complete.

NOTE 4 –COMMON STOCK

The Company has common stock outstanding of 182,289,904 as of December 31, 2025 and record of holders was 204.

NOTE 5 –LOAN RECEIVABLE

Loans receivable represent funds advanced by the Company pursuant to executed promissory notes. The loans accrue interest monthly, are interest only, unsecured and all mature December 31, 2026. As of December 31, 2025, all loans were current.

Total Loans Receivable: **\$2,587,233**

NOTE 6 –ALLOWANCE FOR CREDIT LOSSES

The Company accounts for expected credit losses in accordance with ASC 326 – Financial Instruments – Credit Losses (CECL). Management evaluates the collectability of loans receivable and records an allowance for expected credit losses based on factors including borrower credit quality, loan concentration, economic conditions, and historical repayment experience. As of December 31, 2025, the Company recorded an allowance for credit losses equal to approximately 3% of outstanding loan balances

Total Allowance for Credit loss-\$77,617

NOTE 7 –CREDIT QUALITY INDICATORS

The Company monitors borrower credit quality through payment history, borrower financial condition and compliance with loan terms. As of December 31, 2025 all loans were performing.

NOTE 8 – NONACCRUAL AND PAST DUE LOANS

The Company places loans on nonaccrual status when collection is uncertain. As of December 31, 2025 no loans were past due, impaired or on nonaccrual status.

NOTE 9 – NOTES PAYABLE, INTEREST PAYABLE & OTHER PAYABLES

Notes payable represent borrowings incurred by the Company to finance acquisitions, support working capital, and fund ongoing operations. These notes bear fixed interest rates and have specified maturity dates in accordance with the underlying agreements. As of December 31, 2025, total notes payable amounted to \$2,674,670.

Interest payable represents the accrued interest on outstanding notes payable and is recognized as an expense in the Company's statement of operations.

Other payables consist of accrued fee expenses, including a success fee that is contingent upon the closing of a potential acquisition. This fee is amortized over the term of the related notes payable, with initial recognition recorded as fee expense in the statement of operations.

NOTE 10 – RELATED PARTY TRANSACTIONS

Certain loans receivable and notes payable involve entities affiliated with the Company's Chief Executive Officer. These transactions are conducted pursuant to written promissory notes and formal lending agreements that specify principal amounts, interest rates, repayment terms, and other customary provisions.

The Company applies the same underwriting standards, credit evaluation procedures, and approval processes to related-party transactions as it does to loans issued to unrelated third parties. Management evaluates borrower creditworthiness, repayment capacity, and other relevant risk factors prior to extending credit.

Interest rates, repayment terms, and other contractual provisions associated with these related-party transactions are consistent with the Company's general lending practices and are believed to be comparable to terms that would be obtained in similar transactions with unaffiliated borrowers. Management believes these transactions were entered into on commercially reasonable terms and in the ordinary course of business.

Total Related Party Receivables- \$1,638,233

Total Related Party Payables-\$482,644

NOTE 11- RESEARCH AND DEVELOPMENT

The Company incurred research and development expenses related to the development of the PawnTrust digital marketplace.

NOTE 12- INTELLECTUAL PROPERTY

The Company is developing proprietary intellectual property associated with the PawnTrust marketplace.

NOTE 13-LEASES

The Company leases office space located in Marietta, Georgia. The lease term is twelve months, with monthly rent of \$500, resulting in annual lease payments of approximately \$6,000. The Company has elected the short-term lease exemption under ASC 842, and therefore does not recognize right-of-use assets or lease liabilities for this lease. Rent expense is recognized as incurred.

NOTE 14 – SEGMENT REPORTING (ASC 280)

The Company operates as one reportable segment.

NOTE 15 -SUBSEQUENT EVENTS

The Company has evaluated other subsequent events till the date these financial statements were issued and has determined that there are no items to disclose.

PART IV**ITEM 15-Exhibits and Financial Statement Schedules**

- a. The following financial statements of the Company and notes thereto and the Report of Independent Registered Public Accounting Firm are contained in Item 8 — Financial Statements and Supplementary Data of this Form 10-K, which is incorporated herein by reference.

1. Financial Statements

Report of Independent Registered Public Accounting Firm	F-1
Balance Sheets as of December 31, 2025 and 2024	F-2
Statements of Operations for the years ended December 31, 2025 and 2024	F-3
Statements of Shareholder Equity for the years ended December 31, 2025 and 2024	F-4
Statements of Cash Flows for the years ended December 31, 2025 and 2024	F-5
Notes to Financial Statements	F-6

2. Financial statement schedules have been omitted because they are not applicable or are not required or the information required to be set forth therein is included in the consolidated financial statements or notes thereto.
3. The exhibits filed in response to Item 601 of Regulation S-K are listed in the Exhibit Index below.

EXHIBIT INDEX

Exhibit	Description
31.1	Certification of Chief Executive Officer pursuant to Rule 13a-14(a) of the Securities Exchange Act.
31.2	Certification of Chief Financial Officer pursuant to Rule 13a-14(a) of the Securities Exchange Act.
32.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SUPERSTAR PLATFORMS, INC

By: /s/ MICHAEL FARR
Michael Farr
Chief Executive Officer

Date: May 7, 2026

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on May 7, 2026 on behalf of the registrant and in the capacities indicated.

Signature	Title
<u>/s/ MICHAEL FARR</u> Michael Farr	Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ MICHAEL FARR</u> Michael Farr	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
<u>/s/ CHRISTINA FARR</u> Christina Farr	Director

SUPERSTAR PLATFORMS, INC. EXECUTIVE OFFICER'S CERTIFICATE PURSUANT TO SECTION 302

I, Michael Farr, certify that.

1. I have reviewed this Form 10-K/A of Superstar Platforms, Inc.
2. Based on my knowledge, this report 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 report.
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared.
 - b. Designed such internal control over financial reporting or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, which involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: May 7, 2026

Superstar Platforms, Inc.

By: /s/ Michael Farr

Michael Farr
Chief Executive Officer, President
(Principal Executive Officer)

SUPERSTAR PLATFORMS, INC. FINANCIAL OFFICER'S CERTIFICATE PURSUANT TO SECTION 302

I, Michael Farr., certify that:

1. I have reviewed this Form 10-K/A of Superstar Platforms, Inc.
2. Based on my knowledge, this report 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 report.
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared.
 - b. Designed such internal control over financial reporting or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, which involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: May 7, 2026

Superstar Platforms, Inc.

By: /s/ Michael Farr

Michael Farr
Chief Financial Officer
(Principal Accounting Officer)

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Superstar Platforms, Inc. (the Registrant) on Form 10-K/A for the year ended December 31, 2025, as filed with the Securities and Exchange Commission on the date hereof (the Report), I, Michael Farr., Principal Accounting Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

A signed original of this written statement required by Section 906 has been provided to Michael Farr. and will be retained by Superstar Platforms, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

Dated: May 7, 2026

Superstar Platforms, Inc.

By: */s/ Michael Farr*

Michael Farr
Chief Executive Officer, President
(Principal Executive Officer)

SUPERSTAR PLATFORMS, INC. CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF
THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Superstar Platforms, Inc. (the Registrant) on Form 10-K/A for the year ended December 31, 2025, as filed with the Securities and Exchange Commission on the date hereof (the Report), I, Michael Farr, Principal Accounting Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

A signed original of this written statement required by Section 906 has been provided to Michael Farr and will be retained by Superstar Platforms, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

Dated: May 7, 2026

Superstar Platforms, Inc.

By: */s/ Michael Farr*

Michael Farr
Chief Financial Officer
(Principal Accounting Officer)
