

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-K/A

For the fiscal year ended December 31, 2022

(Amendment No. 1)

(Mark One)

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

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 No. 000-56253

Fuel Doctor Holdings, Inc.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction of  
incorporation or organization)

26-2274999

(I.R.S. Employer  
Identification Number)

20 Raul Wallenberg Street

Tel Aviv, Israel

(Address of principal executive offices)

(647)558-5564

(Registrant's telephone number, including area code)

Securities to be registered pursuant to Section 12(b) of the Act: None

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

Common Shares, par value \$0.0001

Indicate by check mark whether the registrant (1) has filed all reports required 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 day.

Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes  No

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

<u>Large accelerated filer</u>	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
<u>Non-accelerated filer</u>	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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 13(a) of the Exchange Act.

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 the registrant's Common Stock held by non-affiliates was \$43,772,394, based on the price of \$0.198 per share of Common Stock on December 31, 2022. Shares of Common Stock known by the registrant to be beneficially owned as of December 31, 2022, by the registrant's directors and the registrant's executive officers subject to Section 16 of the Securities Exchange Act of 1934 are not included in the computation. The registrant, however, has made no determination that such persons are "affiliates" within the meaning of Rule 12b-2 under the Securities Exchange Act of 1934.

At May 11, 2023 there were 314,406,030 shares of the registrant's Common Stock issued and outstanding.

## Explanatory Note

Fuel Doctor Holdings, Inc. (which may be referred to herein as we, us or the Company) is filing this Amendment No. 1 to its Annual Report on Form 10-K for the fiscal year ended December 31, 2022 (the “Annual Report”) to replace the Item 8 disclosure. In addition, in connection with the filing of this Form 10-K/A and pursuant to Rule 12b-15 under the Securities Exchange Act of 1934 (the “Exchange Act”), we are including revised Certifications and certain currently dated Certifications. The remainder of the Annual Report filed with the Securities and Exchange Commission on February 22, 2023 remains unchanged.

### **Item 8. Financial Statements and Supplementary Data.**

## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and  
Stockholders of Fuel Doctor Holdings, Inc.

### **Opinion on the Financial Statements**

We have audited the accompanying balance sheets of Fuel Doctor Holdings, Inc. (the “Company”) as of December 31, 2022 and December 31, 2021 and the related statements of operations, stockholders’ deficit, and cash flows for the two years then ended, 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, 2022 and 2021, and the results of its operations and its cash flows for each of the years in the two-year period ended December 31, 2022, in conformity with accounting principles generally accepted in the United States of America.

### **Substantial Doubt about the Company’s Ability to Continue as a Going Concern**

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, based on its projections, the Company anticipates that during 2023, it will not have sufficient capital. Furthermore, the Company’s losses from operations and working capital deficiency raises substantial doubt about its ability to continue as a going concern. Management’s plans in regard to these matters are also described in Note 3. The 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 audits. 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 audits 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 audits 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 audits 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 audits provide 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. We determined that there were no critical audit matters.

/s/ Liebman Goldberg & Hymowitz, LLP

Liebman Goldberg & Hymowitz, LLP

We have served as the Company's auditor since  
February 8, 2022

Garden City, New York

February 21, 2023

**FUEL DOCTOR HOLDINGS, INC.**  
**BALANCE SHEETS**

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<b>ASSETS</b>		
Current assets	\$ <u>107,064</u>	\$ <u>—</u>
Total current assets	<u>107,064</u>	<u>—</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>107,064</u></b>	<b>\$ <u>—</u></b>
<b>LIABILITIES &amp; STOCKHOLDERS' DEFICIT</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ <u>52,144</u>	\$ <u>18,857</u>
Accounts payable - related party	<u>3,000</u>	<u>—</u>
Total current liabilities	<u>55,144</u>	<u>18,857</u>
Total liabilities	<u>55,144</u>	<u>18,857</u>
Stockholders' equity (deficit)		
Preferred stock, par value \$0.0001, <u>10,000,000</u> shares authorized; <u>0</u> shares issued and outstanding at December 31, 2022 and December 31, 2021		
	<u>—</u>	<u>—</u>
Common stock, par value \$0.0001, <u>2,990,000,000</u> shares authorized; <u>314,406,030</u> shares issued and outstanding at December 31, 2022 and <u>256,739,363</u> issued and outstanding at December 31, 2021		
	<u>31,441</u>	<u>25,674</u>
Additional paid-in capital	<u>1,680,227</u>	<u>1,512,994</u>
Accumulated deficit	<u>(1,659,748)</u>	<u>(1,557,525)</u>
Total stockholders' equity (deficit)	<u>51,920</u>	<u>(18,857)</u>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>	<b>\$ <u>107,064</u></b>	<b>\$ <u>—</u></b>

The accompanying notes are an integral part of these audited financial statements

**FUEL DOCTOR HOLDINGS, INC.  
STATEMENTS OF OPERATIONS**

	<b>For the Year Ended December 31,</b>	
	<u>2022</u>	<u>2021</u>
<b>Revenues:</b>	\$ <u>—</u>	\$ <u>—</u>
<b>Operating expenses:</b>		
General and administrative expenses	<u>6,869</u>	<u>5,496</u>
Professional fees	<u>95,300</u>	<u>23,289</u>
Total operating expenses	<u>102,169</u>	<u>28,785</u>
Operating loss	<u>(102,169)</u>	<u>(28,785)</u>
Financial expenses	<u>(54)</u>	<u>—</u>
Other income:		
Gain on debt forgiveness	<u>—</u>	<u>11,248</u>
Net loss	<u>\$ (102,223)</u>	<u>\$ (17,537)</u>
Basic and diluted loss per common share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted average common shares outstanding	<u>257,055,345</u>	<u>143,424,295</u>

The accompanying notes are an integral part of these audited financial statements

**FUEL DOCTOR HOLDINGS, INC.**  
**STATEMENTS OF STOCKHOLDERS' EQUITY (DEFICIT)**

	<u>Common Stock</u>			<u>Accumulated Deficit</u>	<u>Total Stockholders' Equity (Deficit)</u>
	<u>Common Stock Shares</u>	<u>Par Value</u>	<u>Additional Paid-In Capital</u>		
Balance at December 31, 2020	<u>36,739,363</u>	\$ <u>3,674</u>	\$ <u>1,523,746</u>	\$ <u>(1,539,988)</u>	\$ <u>(12,568)</u>
Common stock issued in exchange for debt forgiveness	<u>220,000,000</u>	<u>22,000</u>	<u>(10,752)</u>	<u>—</u>	<u>11,248</u>
Net loss	<u>—</u>	<u>—</u>	<u>—</u>	<u>(17,537)</u>	<u>(17,537)</u>
Balance at December 31, 2021	<u>256,739,363</u>	\$ <u>25,674</u>	\$ <u>1,512,994</u>	\$ <u>(1,557,525)</u>	\$ <u>(18,857)</u>
Sale of common stock to investors	<u>57,666,667</u>	<u>5,767</u>	<u>167,233</u>	<u>—</u>	<u>173,000</u>
Net loss	<u>—</u>	<u>—</u>	<u>—</u>	<u>(102,223)</u>	<u>(102,223)</u>
Balance at December 31, 2022	<u>314,406,030</u>	\$ <u>31,441</u>	\$ <u>1,680,227</u>	\$ <u>(1,659,748)</u>	\$ <u>51,920</u>

The accompanying notes are an integral part of these audited financial statements



**FUEL DOCTOR HOLDINGS, INC.**  
**STATEMENTS OF CASH FLOWS**

	For the Year Ended December 31,	
	2022	2021
<b>CASH FLOWS FROM OPERATING</b>		
<b>ACTIVITIES:</b>		
Net loss	\$ (102,223)	\$ (17,537)
Adjustments to reconcile net loss to net cash		
used in operating activities:		
Gain of debt forgiveness	—	11,248
Changes In:		
Increase in accounts payable and accrual liabilities	33,287	13,917
Increase (decrease) in accounts payable - related party	3,000	(2,628)
(Decrease) in note payable - related party	—	(5,000)
Net cash (used) in operating activities	(65,936)	—
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from private placement	173,000	—
Net cash provided by financing activities	173,000	—
Net increase in cash		
Cash at beginning of year	—	—
Cash at end of year	\$ 107,064	\$ —
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for:		
Interest	\$ 54	—
Franchise taxes	\$ —	—
<b>SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES</b>		
Issuance of <u>220,000,000</u> shares of common stock in exchange for debt forgiveness	\$ —	\$ 22,000

The accompanying notes are an integral part of these audited financial statements

**FUEL DOCTOR HOLDINGS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 2022 and 2021**

**NOTE 1 – NATURE OF OPERATIONS**

Fuel Doctor Holdings, Inc. (“Fuel Doctor” or the “Company”) was incorporated in the state of Delaware on March 25, 2008 as Silver Hill Management Services, inc. On August 24, 2011, the Company changed its name to Fuel Doctor Holdings, Inc.

On January 6, 2022, Amitay Weiss, Asaf Itzhaik and Moshe Revach were appointed to fill existing vacancies on the Company’s Board of Directors in accordance with the written consent of majority of directors dated January 6, 2022. None of the newly appointed Directors had a prior relationship with the Company. In addition, on January 6, 2022, Amitay Weiss was appointed as the Chief Executive Officer of the Company and on January 26, 2022, Gadi Levin was appointed Chief Financial Officer of the Company.

On January 7, 2022, Deanna Johnson resigned as an officer and as a director of the Company.

On March 11, 2022, Medigus Ltd, an Israeli company traded on NASDAQ (“Medigus”), Charging Robotics Ltd, a wholly owned subsidiary of Medigus (“Charging Robotics”) and the Company signed a non-binding letter of intent for a planned securities exchange agreement. The transaction, if executed, will result in Charging Robotics becoming a wholly owned subsidiary of the Company, and in exchange, Medigus will receive 80% of the issued and outstanding shares of common stock of the Company. Upon closing, Medigus will appoint nominees as officers and directors of the Company. As of the closing, the Company is required to have net cash in an amount of no less than \$1.0 million, excluding the Company’s expenses in connection with the contemplated transaction. As of the date of these financial statements this transaction has not been consummated.

Charging Robotics is a pre-revenue start-up Israeli private company and has set out to change the way electric vehicles are charged. They are developing a robotic platform for charging vehicles in a wireless and automatic manner. At the heart of the technology is a wireless power transfer module that uses resonance coils to transfer energy wirelessly from the robot to the vehicle. The robotic platform is small enough to fit under the vehicle, it automatically positions itself for maximum efficiency charging and returns to its docking station at the end of the charging operation.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of Presentation**

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America (“U.S. GAAP”).

**2.2 Use of Estimates and Assumptions**

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

**2.3 Income Taxes**

The Company follows the asset and liability method of accounting for income taxes. Under this method, deferred income tax assets and liabilities are recognized for the estimated tax consequences attributable to differences between the financial statement carrying values and their respective income tax basis (temporary differences). The effect on deferred income tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

**2.4 Basic Income (Loss) Per Share**

The Company computes income (loss) per share in accordance with “ASC-260, Earnings per Share” which requires presentation of both basic and diluted earnings per share on the face of the statement of operations.

Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive.

For the years ended December 31, 2021 and 2022 there were no potentially dilutive debt or equity instruments issued or outstanding and any such shares would have been excluded from the computation because they would have been anti-dilutive as the Company incurred losses in this period.



**FUEL DOCTOR HOLDINGS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 2022 and 2021**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2.5 Commitments and Contingencies**

The Company follows "ASC 440" - "Commitments" and "ASC 450" - "Contingencies", subtopic 450-20 "Loss Contingencies" of the Financial Accounting Standard Board 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 un-asserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or un-asserted 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 consolidated financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

**2.6 Recent Accounting Pronouncements**

A variety of proposed or otherwise potential accounting standards are currently under study by standard-setting organizations. Due to the tentative and preliminary nature of those proposed standards, management has not determined whether the implementation of such proposed standards would be material to the financial statements of the Company.

**NOTE 3 – GOING CONCERN**

The financial statements have been prepared on a going concern basis which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The Company has incurred losses since inception (March 25, 2008) resulting in an accumulated deficit of \$1,659,748 as of December 31, 2022 and further losses are anticipated in the development of its business. Management plans to fund operations of the Company through advances from existing shareholders, private placement of securities or the issuance of stock in lieu of cash for payment of services until such a time as a business combination or other profitable investment may be achieved. There are no written agreements in place for such funding or issuance of securities and there can be no assurance that such will be available in the future. Management believes that this plan provides an opportunity for the Company to continue as a going concern. Management is currently in discussion with existing and new potential shareholders to seek further financing for the Company. The Company does not know whether additional financing will be available on favorable terms, or at all. These factors raise substantial doubt about the Company's ability to continue as a going concern for a period of one year from the issuance of these financial statements.

The effects of Covid -19 could impact our ability to operate under the going concern and maintain sufficient liquidity to continue operations. The impact of COVID-19 on companies is evolving rapidly and its future effects are uncertain. There are material uncertainties from Covid-19 that cast significant doubt on the company's ability to operate under the going concern. It is possible that our company will have issues relating to the current situation that will need to be considered by management in the future. There will be a wide range of factors to take into account in going concern judgments and financial projections including travel bans, restrictions, government assistance and potential sources of replacement financing, financial health of suppliers and customers and their effect on expected profitability and other key financial performance ratios including information that shows whether there will be sufficient liquidity to continue to meet obligations when they are due.



**FUEL DOCTOR HOLDINGS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 2022 and 2021**

**NOTE 4 – COMMON STOCK AND PREFERRED STOCK**

On February 18, 2021, the Company Amended the Articles of Incorporation and increased the number of authorized shares to 300,000,000 with a par value of \$0.0001 and on March 22, 2022, the Company Amended the Articles of Incorporation and increased the number of authorized shares to 3,000,000,000 with a par value of \$0.0001 of which 2,990,000,000 shares shall be common stock with a par value of \$0.0001 and 10,000,000 shares shall be preferred stock with a par value of \$0.0001.

There were 314,406,030 and 256,739,363 shares of common stock outstanding at December 31, 2022 and December 31, 2021, respectively.

There were no shares of preferred stock outstanding at December 31, 2022 and December 31, 2021.

**Common Stock:**

On July 7, 2021, the Company issued 220,000,000 shares of common stock with a \$0.0001 par value, to Joseph Passalacqua in the name of Friction & Heat LLC, in exchange for related party debt of \$22,000.

From April 1, 2022 and through to December 29, 2022, the Company received \$173,000 from investors to purchase shares of common stock in a proposed private placement of up to \$270,000 to be issued at a price of \$0.003 per share. On December 29, 2022 the Company issued 57,666,667 shares in respect of this offering.

**Preferred Stock**

As of December 31, 2022 and December 31, 2021 there are no preferences assigned to the preferred stock.

**NOTE 5 – RELATED PARTY TRANSACTIONS**

In support of the Company's efforts and cash requirements, the Company may rely on advances from related parties until such time that the Company can support its operations or attains adequate financing through sales of stock or traditional debt financing. There is no formal written commitment for continued support by related parties. As of December 31, 2021, all related parties waived their rights to amounts owed by the Company in the amount of \$11,248 and the Company recorded these amounts as a gain on debt forgiveness in the accompanying financial statements.

- (i) The compensation to key management personnel for employment services they provide to the Company is as follows:

	Year ended December 31, 2022	Year ended December 31, 2021
<b>Officers:</b>		
Consulting Fees - CFO	\$ <u>30,000</u>	\$ <u>4,397</u>
	<u>\$ 30,000</u>	<u>\$ 4,397</u>

No director fees paid during the years ended December 31, 2022 and 2021.

- (ii) Balances with related parties

	December 31, 2022	December 31, 2021
Consulting Fees - CFO	\$ <u>3,000</u>	\$ <u>—</u>
	<u>\$ 3,000</u>	<u>\$ —</u>

On March 8, 2022, a shareholder advanced the Company a loan in the amount of \$20,000. The loan bears interest at 1% per annum and is repayable at the request of the shareholder. The loan was repaid on May 16, 2022. Interest on the loan amounted to \$54.

The Company currently operates out of an office of a related party free of rent.



**FUEL DOCTOR HOLDINGS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 2022 and 2021**

**NOTE 6 – INCOME TAXES**

As of December 31, 2022, the Company had net operating loss carry forwards of approximately \$1,660,000 that may be available to reduce future years' taxable income in varying amounts through 2042.

Future tax benefits which arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The provision for Federal income tax consists of the following:

	<b>December 31, 2022</b>	<b>December 31, 2021</b>
Federal income tax benefit attributable to:		
Current operations	\$ <u>348,547</u>	\$ <u>327,080</u>
Less: change in valuation allowance	<u>(348,547)</u>	<u>(327,080)</u>
Net provision for Federal income taxes	<u>\$ —</u>	<u>\$ —</u>

The cumulative tax effect at the expected rate of 35% of significant items comprising our net deferred tax amount is as follows:

	<b>December 31, 2022</b>	<b>December 31, 2021</b>
Deferred tax asset attributable to:		
Net operating loss carry over	\$ <u>580,912</u>	\$ <u>545,134</u>
Less: valuation allowance	<u>(580,912)</u>	<u>(545,134)</u>
Net deferred tax asset	<u>\$ —</u>	<u>\$ —</u>



**FUEL DOCTOR HOLDINGS, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 2022 and 2021**

**NOTE 6 – INCOME TAXES (Continued)**

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards of approximately \$1,660,000 for Federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur net operating loss carry forwards may be limited as to use in future years. The Company's returns are open to examination by the Internal Revenue Services for all tax years since inception. The Company has not filed any tax returns to date.

**NOTE 7 - SUBSEQUENT EVENTS**

Subsequent events were reviewed through February 21, 2023, the date these financial statements were available for issuance.

On January 26, 2023, the Company granted Charging Robotics a loan in the amount of \$75,000 ("Loan"). The Loan bears interest at 5% per annum and is repayable at any time by Charging Robotics through December 31, 2023.

**Fuel Doctor Holdings, Inc.**  
**Index to Exhibits**

<b>Exhibit No.</b>	<b>Description</b>
<a href="#">3.1</a>	<a href="#">Articles of Incorporation*</a>
3.2	Amendment of Articles-Changing Name*
3.3	Restated Certificate of Incorporation*
<a href="#">3.4</a>	<a href="#">Bylaws, as currently*</a>
4.1	Specimen common stock certificate*
21.1	List of Subsidiaries **
<a href="#">31.1</a>	<a href="#">Certification of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 and Rule 13a-14(a)/15d-14(a)**</a>
<a href="#">31.2</a>	<a href="#">Certification of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 and Rule 13a-14(a)/15d-14(a)**</a>
<a href="#">32.1</a>	<a href="#">Section 1350 Certification of the Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002**</a>
<a href="#">32.2</a>	<a href="#">Section 1350 Certification of the Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002**</a>
101.INS	XBRL Instance Document **
101.SCH	XBRL Schema Document **
101.CAL	XBRL Calculation Linkbase Document **
101.DEF	XBRL Definition Linkbase Document **
101.LAB	XBRL Label Linkbase Document **
101.PRE	XBRL Presentation Linkbase Document **
*	Included as an Exhibit to our Registration Statement on Form 10 filed June 11, 2021
**	Included as an Exhibit to our Annual Report on Form 10-K filed on February 22, 2023.

## SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, on the 17th day of May 2023.

### FUEL DOCTOR HOLDINGS, INC.

By: /s/ Hovav Gilan  
Hovav Gilan  
Chief Executive Officer

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Hovav Gilan</u>	Chief Executive Officer, Director	May 17, 2023
<u>/s/ Gadi Levin</u>	Chief Financial Officer	May 17, 2023
<u>/s/ Yaki Baranes</u>	Director	May 17, 2023
<u>/s/ Eliyahu Yoresh</u>	Director	May 17, 2023

**Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002**

I, Hovav Gilan, Chief Executive Officer, of Fuel Doctor Holdings, Inc. (the "Company"), certify that:

1. I have reviewed this annual report on Form 10-K/A of the Company for the year ended December 31, 2022;
2. Based on my knowledge, this annual 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 annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this annual report;
4. The Company's other certifying officer 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 Company 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 Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is 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 Company's disclosure controls and procedures and presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this annual report based on such evaluation; and
  - d. disclosed in this annual report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal year that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting; and
5. The Company's other certifying officer and I have disclosed, based on the Company's most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of Company'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 Company's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: May 17, 2023

By: */s/ Hovav Gilan*  
Hovav Gilan  
Chief Executive Officer

**Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002**

I, Gadi Levin, Principal Accounting Officer of Fuel Doctor Holdings, Inc. (the "Company"), certify that:

1. I have reviewed this annual report on Form 10-K/A of the Company for the year ended December 31, 2022;
2. Based on my knowledge, this annual 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 annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this annual report;
4. The Company's other certifying officer 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 Company 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 Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is 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 Company's disclosure controls and procedures and presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this annual report based on such evaluation; and
  - d. disclosed in this annual report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal year that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting; and
5. The Company's other certifying officer and I have disclosed, based on the Company's most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of Company'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 Company's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: May 17, 2023

By: /s/ Gadi Levin  
Gadi Levin  
Principal Accounting Officer

**Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002,  
18 U.S.C. Section 1350**

I, Hovav Gilan, Chief Executive Officer of Fuel Doctor Holdings, Inc. (the "Company"), certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, to my knowledge that:

1. the Annual Report on Form 10-K/A of the Company for the year ended December 31, 2022 (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.

Date: May 17, 2023

By: /s/ Hovav Gilan  
Hovav Gilan  
Chief Executive Officer

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

**Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002,  
18 U.S.C. Section 1350**

I, Gadi Levin, Principal Accounting Officer of Fuel Doctor Holdings, Inc. (the "Company"), certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, to my knowledge that:

1. the Annual Report on Form 10-K/A of the Company for the year ended December 31, 2022 (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.

Date: May 17, 2023

By: /s/ Gadi Levin  
Gadi Levin  
Principal Accounting Officer

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.