

NEUTRA CORP.  
Form 10-Q  
December 20, 2013

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

**FORM 10-Q**

(Mark One)

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

For the quarterly period ended October 31, 2013

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: 333-172417

**NEUTRA CORP.**

(Exact name of registrant as specified in its charter)

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Florida  
(State or other jurisdiction of  
incorporation or organization)

27-4505461  
(I.R.S. Employer  
Identification No.)

8875 Hidden River Parkway, Suite 300, Tampa, Florida 34243

(Address of principal executive offices) (Zip Code)

813-367-2041

(Registrant's telephone number, including area code)

N/A

(Former name, former address and former fiscal year, if changed since last report)

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 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, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Smaller reporting company

(Do not check if smaller reporting company)

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

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date. 12,004,515 shares of common stock are issued and outstanding as of December 18, 2013.

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**CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION**

Certain statements in this report contain or may contain forward-looking statements. These statements, identified by words such as “plan”, “anticipate”, “believe”, “estimate”, “should”, “expect” and similar expressions include our expectations, objectives regarding our future financial position, operating results and business strategy. These statements are subject to known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward - looking statements. These forward-looking statements were based on various factors and were derived utilizing numerous assumptions and other factors that could cause our actual results to differ materially from those in the forward-looking statements. These factors include, but are not limited to, our ability to secure suitable financing to

continue with our existing business or change our business and conclude a merger, acquisition or combination with a business prospect, economic, political and market conditions and fluctuations, government and industry regulation, interest rate risk, U.S. and global competition, and other factors. Most of these factors are difficult to predict accurately and are generally beyond our control. You should consider the areas of risk described in connection with any forward-looking statements that may be made herein. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this report. Readers should carefully review this report in its entirety, including but not limited to our financial statements and the notes thereto and the risks described in our Annual Report on Form 10-K for the fiscal year ended January 31, 2013. We advise you to carefully review the reports and documents we file from time to time with the Securities and Exchange Commission (the "SEC"), particularly our quarterly reports on Form 10-Q and our current reports on Form 8-K. Except for our ongoing obligations to disclose material information under the Federal securities laws, we undertake no obligation to release publicly any revisions to any forward-looking statements, to report events or to report the occurrence of unanticipated events.

### **OTHER PERTINENT INFORMATION**

When used in this report, the terms, "we," the "Company," "our," and "us" refers to Neutra Corp. a Florida corporation.

**PART I – FINANCIAL INFORMATION****ITEM 1. FINANCIAL STATEMENTS****NEUTRA CORP.****(A Development Stage Company)****Balance Sheets****(Unaudited)**

|   | <b>October 31,<br/>2013</b> | <b>January<br/>31, 2013</b> |
|---|-----------------------------|-----------------------------|
| <b><u>ASSETS</u></b>  |                             |                             |
| <b>CURRENT ASSETS</b>   |                             |                             |
| Cash and cash equivalents   | \$ 91,087                   | \$ 7,100                    |
| Total current assets  | 91,087                      | 7,100                       |
| <b>TOTAL ASSETS</b>   | <b>\$ 91,087</b>            | <b>\$ 7,100</b>             |
| <b><u>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</u></b>  |                             |                             |
| <b>CURRENT LIABILITIES</b>  |                             |                             |
| Accounts payable and accrued liabilities  | \$ 122,737                  | \$ 83,506                   |
| Accounts payable and accrued liabilities – related party  | 5,700                       | —                           |
| Advances payable  | —                           | 179,485                     |
| Total current liabilities   | 128,437                     | 262,991                     |
| Convertible note payable, net of current portion and discount of \$837,117 and \$37,721   | 84,778                      | 9,484                       |
| Total liabilities   | 213,215                     | 272,475                     |
| <b>STOCKHOLDERS' EQUITY (DEFICIT)</b>   |                             |                             |
| Common stock, \$0.0001 par value, 100,000,000 shares authorized 11,904,515 and 4,949,515 shares issued and outstanding at October 31, 2013 and January 31, 2013, respectively | \$ 1,191                    | \$ 495                      |
| Additional paid-in capital  | 1,171,907                   | 183,700                     |
| Deficit accumulated during the development stage  | (1,295,226)                 | (449,570)                   |
| Total Stockholders' Equity (Deficit)  | (122,128)                   | (265,375)                   |

|   |    |        |    |       |
|---|----|--------|----|-------|
| <b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b> | \$ | 91,087 | \$ | 7,100 |
|---|----|--------|----|-------|

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

**NEUTRA CORP.****(A Development Stage Company)****Statements of Operations****(Unaudited)**

|  | <b>Nine Months Ended</b> |              | <b>Three Months Ended</b> |             | <b>For the</b>     |
|--|--------------------------|--------------|---------------------------|-------------|--------------------|
|  | <b>October 31</b>        |              | <b>October 31</b>         |             | <b>Period</b>      |
|  | <b>2013</b>              | <b>2012</b>  | <b>2013</b>               | <b>2012</b> | <b>from</b>        |
|  |                          |              |                           |             | <b>Inception</b>   |
|  |                          |              |                           |             | <b>January</b>     |
|  |                          |              |                           |             | <b>11, 2011</b>    |
|  |                          |              |                           |             | <b>through</b>     |
|  |                          |              |                           |             | <b>October 31,</b> |
|  |                          |              |                           |             | <b>2013</b>        |
| <b>OPERATING EXPENSES</b>                                    |                          |              |                           |             |                    |
| General and administrative                                   | \$ 705,532               | \$ 229,527   | \$ 273,511                | \$ 50,645   | \$ 1,097,403       |
| Net loss from operations                                     | (705,532)                | (229,527)    | (273,511)                 | (50,645)    | (1,097,403)        |
| Other income (expense)                                       |                          |              |                           |             |                    |
| Interest expense   | (140,124)                | (52,519)     | (76,257)                  | (47,432)    | (197,823)          |
| Net loss   | \$ (845,656)             | \$ (282,046) | \$ (349,768)              | \$ (98,077) | \$ (1,295,226)     |
| <b>PER SHARE DATA:</b>                                       |                          |              |                           |             |                    |
| Basic and diluted loss per common share                      | \$ (0.10)                | \$ (0.19)    | \$ (0.03)                 | \$ (0.03)   |                    |
| Basic and diluted weighted average common shares outstanding | 8,532,354                | 1,457,213    | 10,841,472                | 3,152,982   |                    |

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



**NEUTRA CORP.****(A Development Stage Company)****Statements of Stockholders' Equity (Deficiency)**

(Unaudited)

|  | <b>Common Stock<br/>Shares</b> | <b>Common Stock<br/>Amount</b> | <b>Additional<br/>Paid-in<br/>Capital</b> | <b>Deficit<br/>Accumulated<br/>During the<br/>Development<br/>Stage</b> | <b>Total</b> |
|--|--------------------------------|--------------------------------|---|---|--------------|
| Inception – January 11, 2011   |                                | — \$                           | —\$                                       | —\$   | —\$          |
| Common shares issued to<br>Founder for cash at \$0.02 per<br>share (par value \$0.0001) on<br>January 11, 2011 | 450,000                        | 45                             | 8,955                                     | —   | 9,000        |
| Net loss   | —                              | —                              | —   | (2,600)   | (2,600)      |
| Balance – January 31, 2011   | 450,000                        | 45                             | 8,955                                     | (2,600)   | 6,400        |
| Common shares issued to<br>investors for cash on June 1,<br>2011 at \$0.2733 per share                         | 150,011                        | 15                             | 40,985                                    | —   | 41,000       |
| Net loss   | —                              | —                              | —   | (81,216)  | (81,216)     |
| Balance – January 31, 2012   | 600,011                        | 60                             | 49,940                                    | (83,816)  | (33,816)     |
| Share correction related to<br>reverse split   | 4                              | —                              | —   | —   | —            |
| Common stock issued for<br>conversion of note payable  | 4,349,500                      | 435                            | 43,060                                    | —   | 43,495       |
| Discount on convertible note<br>payable  | —                              | —                              | 90,700                                    | —   | 90,700       |
| Net loss   | —                              | —                              | —   | (365,754)   | (365,754)    |
| Balance – January 31, 2013   | 4,949,515                      | \$ 495                         | \$ 183,700                                | \$ (449,570)  | \$ (265,375) |
| Common stock issued for<br>conversion of convertible note<br>payable   | 6,955,000                      | 696                            | 68,854                                    | —   | 69,550       |
| Discount on convertible note<br>payable  | —                              | —                              | 919,353                                   | —   | 919,353      |
| Net loss   | —                              | —                              | —   | (845,656)   | (845,656)    |

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|                            |            |    |       |    |           |    |             |    |           |
|----------------------------|------------|----|-------|----|-----------|----|-------------|----|-----------|
| Balance – October 31, 2013 | 11,904,515 | \$ | 1,191 | \$ | 1,171,907 | \$ | (1,295,226) | \$ | (122,128) |
|----------------------------|------------|----|-------|----|-----------|----|-------------|----|-----------|

On August 8, 2012, the Company effected a one-for-20 reverse stock split. All share and per share amounts have been restated to reflect the reverse split.

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

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**NEUTRA CORP.****(A Development Stage Company)****Statements of Cash Flow****(Unaudited)**

|  | <b>Nine Months Ended October 31,</b> |                 | <b>For the Period<br/>from Inception<br/>(January 11, 2011)<br/>through October<br/>31,<br/>2013</b> |
|--|--------------------------------------|-----------------|--|
|  | <b>2013</b>                          | <b>2012</b>     |  |
| <b>Operating activities</b>  |                                      |                 |  |
| Net loss   | \$ (845,656)                         | \$ (282,046)    | \$ (1,295,226)   |
| Adjustments to reconcile net loss to net cash used<br>by operating activities:                           |                                      |                 |  |
| Amortization of discount on convertible note<br>payable  | 119,957                              | 50,346          | 172,936  |
| Changes in operating assets and liabilities:   |                                      |                 |  |
| Accrued interest payable   | 20,167                               | 2,173           | 20,167   |
| Accounts payable and accrued liabilities   | 43,951                               | 11,055          | 127,457  |
| Accounts payable and accrued liabilities – related<br>party  | 5,700                                | —               | 5,700  |
| Net cash used by operating activities  | (655,881)                            | (218,472)       | (968,966)  |
| <b>Investing activities</b>  |                                      |                 |  |
| Net cash used by investing activities  | —                                    | —               | —  |
| <b>Financing activities</b>  |                                      |                 |  |
| Proceeds from advances   | 739,868                              | 197,200         | 1,010,053  |
| Proceeds from issuance of common stock   | —                                    | —               | 50,000   |
| Net cash provided by financing activities  | 739,868                              | 197,200         | 1,060,053  |
| <b>Net increase (decrease) in cash</b>   | <b>83,987</b>                        | <b>(21,272)</b> | <b>91,087</b>  |
| <b>Cash at beginning of period</b>   | <b>7,100</b>                         | <b>28,852</b>   | <b>—</b>   |
| <b>Cash at end of period</b>   | <b>\$ 91,087</b>                     | <b>\$ 7,580</b> | <b>\$ 91,087</b>   |
| Supplemental disclosures of cash flow<br>information and non-cash investing and financing<br>activities: |                                      |                 |  |
| Conversion of advances into convertible notes<br>payable   | \$ 69,550                            | \$ 90,700       | \$ 160,250   |

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|  |    |         |    |        |    |         |
|--|----|---------|----|--------|----|---------|
| Conversion of convertible notes payable into<br>common stock | \$ | 919,353 | \$ | 43,495 | \$ | 962,848 |
|--|----|---------|----|--------|----|---------|

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

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**Neutra Corp.**

**(A Development Stage Company)**

**NOTES TO UNAUDITED FINANCIAL STATEMENTS**

**October 31, 2013**

**NOTE 1. GENERAL ORGANIZATION AND BUSINESS**

We are a development stage company and were incorporated in the State of Florida on January 11, 2011, as a for-profit company, and an established fiscal year end of January 31. We intend to market and sell nutraceutical supplement products to health practitioners. Nutraceutical natural medicine is an alternative system that focuses on natural remedies and the body's vital ability to heal and maintain itself. We intend to entrust the manufacturing to a nutraceutical contractor to private label all of our products and to sell them under our unique brand. To date, we have not approached a contractor to have any of our intended private label brand supplement products.

Our intended strategy is to build brand recognition by providing the healthcare practitioners with education and support and in turn the healthcare practitioner with education and support will hopefully recommend our products to their patients. We intend to accomplish this education and support process providing regular and frequent access to educational tools, such as webinars and live seminars. Although practitioners may have several supplement brands in their dispensary when it comes to the moment of choice for that difficult patient and others, we are hoping that our strategy of providing good service and educational support they choose us.

We have not generated any revenue to date and our activities have been limited to developing the business plan, launching our website, hiring consultants and advisors, establishing an office and beginning research and development of products. We will not have the necessary capital to develop our business plan until we are able to secure additional financing.

Neutra Corp. is in the early stage of implementing its business plan. The Company does not have any products, customers and has not generated any revenues. The Company must complete the business plan, develop the product and attract customers before it can start generating revenues.

On January 11, 2013, the Company executed an Option Agreement with Purlife Distributors Inc., and authorized distributor of DrivePur and Purteq products in Canada, (hereafter referred to as "Purlife"). Purlife owns rights to market,

in Canada, environmentally-friendly, sustainable and long-lasting antimicrobial solutions for indoor and outdoor surfaces. The Option Agreement shall be for a period of ninety (90) days beginning from the date of the agreement. The Company will pay Purlife a \$5,000 non-refundable payment. Under the option agreement, the Company, will have the right to conduct a due diligence review of Purlife with complete access to data, patent applications, financial statements and other pertinent information. From the Option Agreement, the Company was able to form a Joint Venture with Purlife on February 1, 2013.

Through October 31, 2013, the Company was in the development stage and has not generated revenues. The Company has incurred losses since inception aggregating \$1,295,226. The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. These matters, among others, raise substantial doubt about the ability of the Company to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that may be necessary should the Company be unable to continue as a going concern.

## **NOTE 2. GOING CONCERN**

For the nine months ended October 31, 2013, the Company had a net loss of \$845,656 and negative cash flow from operations of \$655,881. As of October 31, 2013, the Company has negative working capital of \$37,350. The Company has not emerged from the development stage.

These factors raise a substantial doubt about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the possible inability of the Company to continue as a going concern.

The Company does not have the resources at this time to repay its credit and debt obligations, make any payments in the form of dividends to its shareholders or fully implement its business plan. Without additional capital, the Company will not be able to remain in business.

Management has plans to address the Company's financial situation as follows:

In the near term, management plans to continue to focus on raising the funds necessary to fully implement the Company's business plan. Management will continue to seek out debt financing to obtain the capital required to meet the Company's financial obligations. There is no assurance, however, that lenders will continue to advance capital to the Company or that the new business operations will be profitable. The possibility of failure in obtaining additional funding and the potential inability to achieve profitability raises doubts about the Company's ability to continue as a going concern.

In the long term, management believes that the Company's projects and initiatives will be successful and will provide cash flow to the Company which will be used to finance the Company's future growth. However, there can be no assurances that the Company's planned activities will be successful, or that the Company will ultimately attain profitability. The Company's long term viability depends on its ability to obtain adequate sources of debt or equity funding to meet current commitments and fund the continuation of its business operations, and the ability of the Company to ultimately achieve adequate profitability and cash flows from operations to sustain its operations.

### **NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES**

The significant accounting policies followed are:

**Development Stage Entity** - The Company is a development stage company as defined by FASB ASC 915, *Development Stage Entities*. The Company is still devoting substantially all of its efforts on establishing the business and its planned principal operations have not commenced. All losses accumulated since inception have been considered as part of the Company's development stage activities.

**Interim Financial Statements** - The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America for interim financial information and with the instructions to Form 10-Q and Regulation S-X. Accordingly, the financial statements do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included and such statements are of a normal recurring nature. These financial statements should be read in conjunction with the financial statements for the year ended January 31, 2013 and notes thereto and other pertinent information contained in our Form 10-K the Company has filed with the Securities and Exchange Commission (the "SEC"). The results of operations for the period ended October 31, 2013 are not necessarily indicative of the results for the full fiscal year ending January 31, 2014.

**Use of estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and cash equivalents** - All cash, other than held in escrow, is maintained with a major financial institution in the United States. Deposits with this bank may exceed the amount of insurance provided on such deposits. Temporary cash investments with an original maturity of three months or less are considered to be cash equivalents. Cash and cash equivalents were \$91,087 and \$7,100 at October 31, 2013 and 2012, respectively.

**Common stock** - The Company records common stock issuances when all of the legal requirements for the issuance of such common stock have been satisfied.

**Income Taxes** - The Company accounts for income taxes under ASC 740 *Income Taxes*. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not that the Company will not realize tax assets through future operations. No deferred tax assets or liabilities were recognized as of October 31, 2013 or January 31, 2013.



**Earnings (Loss) Per Share** - Basic loss per share is computed in accordance with ASC Topic 260, *Earnings per Share*, by dividing net loss attributable to common stockholders by the weighted average common shares outstanding for the period. Diluted loss per share is computed giving effect to all potentially dilutive common shares. Potentially dilutive common shares may consist of incremental shares issuable upon the exercise of stock options and warrants and the conversion of notes payable to common stock. In periods in which a net loss has been incurred, all potentially dilutive common shares are considered antidilutive and thus are excluded from the calculation. At October 31, 2013 and 2012, the Company did not have any potentially dilutive common shares.

**Related Parties** - The Company follows ASC 850, *Related Party Disclosures*, for the identification of related parties and disclosure of related party transactions. Related party transactions for the periods ended October 31, 2013 and 2012 totaled \$0.

**Financial instruments** - The Company's balance sheet includes certain financial instruments. The carrying amounts of current assets and current liabilities approximate their fair value because of the relatively short period of time between the origination of these instruments and their expected realization.

ASC 820, *Fair Value Measurements and Disclosures*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy that distinguishes between (1) market participant assumptions developed based on market data obtained from independent sources (observable inputs) and (2) an entity's own assumptions about market participant assumptions developed based on the best information available in the circumstances (unobservable inputs). The fair value hierarchy consists of three broad levels, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates); and inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs that are both significant to the fair value measurement and unobservable.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of October 31, 2013. The respective carrying value of certain on-balance-sheet financial

instruments approximated their fair values due to the short-term nature of these instruments. These financial instruments include accounts receivable, other current assets, accounts payable, accrued compensation and accrued expenses. The fair value of the Company's notes payable is estimated based on current rates that would be available for debt of similar terms which is not significantly different from its stated value.

### **Recent Accounting Pronouncements**

In February 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2013-02, Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income, to improve the transparency of reporting these reclassifications. Other comprehensive income includes gains and losses that are initially excluded from net income for an accounting period. Those gains and losses are later reclassified out of accumulated other comprehensive income into net income. The amendments in the ASU do not change the current requirements for reporting net income or other comprehensive income in financial statements. All of the information that this ASU requires already is required to be disclosed elsewhere in the financial statements under U.S. GAAP. The new amendments will require an organization to:

- Present (either on the face of the statement where net income is presented or in the notes) the effects on the line items of net income of significant amounts reclassified out of accumulated other comprehensive income - but only if the item reclassified is required under U.S. GAAP to be reclassified to net income in its entirety in the same reporting period; and
- Cross-reference to other disclosures currently required under U.S. GAAP for other reclassification items (that are not required under U.S. GAAP) to be reclassified directly to net income in their entirety in the same reporting period. This would be the case when a portion of the amount reclassified out of accumulated other comprehensive income is initially transferred to a balance sheet account (e.g., inventory for pension-related amounts) instead of directly to income or expense.

The amendments apply to all public and private companies that report items of other comprehensive income. Public companies are required to comply with these amendments for all reporting periods (interim and annual). The amendments are effective for reporting periods beginning after December 15, 2012, for public companies. Early adoption is permitted. The adoption of ASU No. 2013-02 is not expected to have a material impact on our financial position or results of operations.

In January 2013, the FASB issued ASU No. 2013-01, Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities, which clarifies which instruments and transactions are subject to the offsetting disclosure requirements originally established by ASU 2011-11. The new ASU addresses preparer concerns that the scope of the disclosure requirements under ASU 2011-11 was overly broad and imposed unintended costs that were not commensurate with estimated benefits to financial statement users. In choosing to narrow the scope of the offsetting disclosures, the Board determined that it could make them more operable and cost effective for preparers while still giving financial statement users sufficient information to analyze the most significant presentation differences between financial statements prepared in accordance with U.S. GAAP and those prepared under IFRSs. Like ASU 2011-11, the amendments in this update will be effective for fiscal periods beginning on, or after January 1, 2013. The adoption of ASU 2013-01 is not expected to have a material impact on our financial position or results of operations.

#### **NOTE 4. JOINT VENTURE**

On February 1, 2013, the Company entered into a Joint Venture Agreement with Purlife. The Joint Venture was created towards developing and marketing the brands represented by Purlife. Purlife will execute the business plan or other programs as agreed to as well as make any necessary disbursements on behalf of the Joint Venture, and collect and distribute profits in accordance with the ownership percentages. The Joint Venture will allocate profits for a period of 3 years with the Company receiving 10% and the Joint Venture receiving 90%. All loss and disbursements incurred by Purlife in acquiring, holding and protecting the business interest and the net profits shall, during the period of the venture be paid by Purlife. All losses incurred by the Parties will be limited to their financial contribution to the Joint Venture. The Company will provide consulting to the Joint Venture and participate in strategic and operation decisions as required.

The Company will be a way of providing start up and operating expenses such as to facilitate the completion of the undertaking of the Business.

During the nine months ended October 31, 2013, the Company paid a total of \$150,000 to fund the cash flow requirements as set forth in an approved budget prepared by Purlife. These payments are included in general and administrative expense on the statement of operations. The Company has no further obligation to continue funding.

On May 30, 2013, the Company entered into a joint venture agreement with Field of View Technologies, LLC. (the "Field of View JV"). The purpose of the Field of View JV is to develop, produce and market a new cannabis inhalation delivery system. Under the terms of the agreement, the Company will provide funding for the project and provide consulting services to the Field of View JV. Field of View Technologies, LLC will develop the product and manage the joint venture. In exchange, the Company will receive 25% of the profit on all inhalation cannabinoid delivery systems for a period of 36 months. The Company has committed to fund \$175,000 of the costs of the Field of View JV. During the nine months ended October 31, 2013, the Company paid a total of \$55,000 under the Field of View JV. These payments are included in general and administrative expense on the statement of operations.

On June 5, 2013, the Company entered into a joint venture agreement with Vertigo Technologies, LLC. (the "Vertigo JV"). The purpose of the Vertigo JV is to develop, produce and market a new cannabis inhalation delivery system. Under the terms of the agreement, the Company will provide funding for the project. Vertigo Technologies, LLC will develop the product and manage the joint venture. In exchange, the Company will receive 30% of the profit on all inhalation cannabinoid delivery systems for a period of 36 months. The Company has committed to fund \$85,000 of the costs of the Vertigo JV. During the nine months ended October 31, 2013, the Company paid a total of \$65,000 under the Vertigo JV. These payments are included in general and administrative expense on the statement of operations.

On August 25, 2013, the Company entered into a joint venture agreement with Second Wave Ventures, LLC. (the "Second Wave JV"). The purpose of the Second Wave JV is to develop, produce and market nutraceutical products and deliver systems. Under the terms of the agreement, the Company will provide funding for the operations of the joint venture. In exchange, the Company will receive 30% of the profits on all products and delivery systems within the nutraceutical market. The Company has committed to fund \$85,000 under the Second Wave JV which will be paid in weekly payments of \$5,000. During the nine months ended October 31, 2013, the Company paid a total of \$30,000 under the Second Wave JV. These payments are included in general and administrative expense on the statement of operations.

#### **NOTE 5. RELATED PARTY TRANSACTIONS**

During the nine months ended October 31, 2013, the Company accrued salary of \$75,000 to Sydney Jim, our Chief Executive Officer and \$30,000 to Cindy Morrissey, our former Chief Executive Officer. During the nine months ended October 31, 2012, the Company accrued salary of \$62,500 to Ms. Morrissey and \$19,000 to Sara Keck, our former Chief Executive Officer.

As of October 31, 2013 and January 31, 2013, the Company owed Mr. Jim \$5,700 and \$0, respectively, for unpaid salary and expenses. This amount was paid in November 2013.

#### **NOTE 6. CONVERTIBLE NOTES PAYABLE**

On February 28, 2013, the Company signed a Convertible Promissory Note which refinanced non-interest bearing advances in the amount of \$104,650 into a convertible note payable. The Convertible Promissory Note bears interest at 10% per annum and is payable along with accrued interest on February 28, 2015. The Convertible Promissory Note is convertible into common stock at the option of the holder at the rate of \$0.01 per share.

On July 31, 2013, the Company signed a Convertible Promissory Note which refinanced non-interest bearing advances in the amount of \$338,815 into a convertible note payable. The Convertible Promissory Note bears interest at 10% per annum and is payable along with accrued interest on July 31, 2015. The Convertible Promissory Note is convertible into common stock at the option of the holder at the rate of \$0.05 per share.

On October 31, 2013, the Company signed a Convertible Promissory Note which refinanced non-interest bearing advances in the amount of \$475,888 into a convertible note payable. The Convertible Promissory Note bears interest at 10% per annum and is payable along with accrued interest on October 31, 2015. The Convertible Promissory Note is convertible into common stock at the option of the holder at the rate of \$0.05 per share.

The Company evaluated the application of ASC 470-50-40/55, *Debtor's Accounting for a Modification or Exchange of Debt Instrument* as it applies to the notes listed above and concluded that the revised terms constituted a debt modification rather than a debt extinguishment because the present value of the cash flow under the terms of the new instruments was less than 10% from the present value of the remaining cash flows under the terms of the original notes. No gain or loss on the modifications was required to be recognized.

The Company evaluated the terms of the new notes in accordance with ASC Topic No. 815 - 40, *Derivatives and Hedging - Contracts in Entity's Own Stock* and determined that the underlying common stock is indexed to the Company's common stock. The Company determined that the conversion features did not meet the definition of a liability and therefore did not bifurcate the conversion feature and account for it as a separate derivative liability. The Company evaluated the conversion feature for a beneficial conversion feature. The effective conversion price was compared to the market price on the date of the note and was deemed to be less than the market value of underlying common stock at the inception of the note. Therefore, the Company recognized beneficial conversion features in the amount of \$104,650, \$338,815 and \$475,888 on February 28, 2013, July 31, 2013 and October 31, 2013, respectively. The beneficial conversion feature was recorded as an increase in additional paid-in capital and a discount to the Convertible Notes Payable. The discount to the Convertible Notes Payable will be amortized to interest expense over the life of the note.

During the nine months ended October 31, 2013, the holders of the Convertible Note Payable dated February 1, 2012, elected to convert principal and accrued interest in the amounts shown below into shares of common stock at a rate of \$0.01 per share. On the conversion date, the unamortized discount related to the principal amount converted was immediately amortized to interest expense. No gain or loss was recognized on the conversions as they occurred within the terms of the agreement.

| <b>Date</b>      | <b>Amount Converted</b> | <b>Number of<br/>Shares Issued</b> | <b>Unamortized Discount</b> |
|------------------|-------------------------|------------------------------------|-----------------------------|
| February 6, 2013 | \$ 4,900                | 490,000                            | \$ 3,920                    |
| March 12, 2013   | 4,900                   | 490,000                            | 3,803                       |
| March 20, 2013   | 5,900                   | 590,000                            | 4,503                       |
| April 15, 2013   | 6,500                   | 650,000                            | 4,822                       |
| May 3, 2013      | 3,250                   | 325,000                            | 2,281                       |
| May 17, 2013     | 3,700                   | 370,000                            | 2,580                       |
| May 22, 2013     | 3,700                   | 370,000                            | 2,494                       |
| June 13, 2013    | 3,700                   | 370,000                            | 2,407                       |
| June 14, 2013    | 4,000                   | 400,000                            | 2,489                       |
| June 24, 2013    | 4,000                   | 400,000                            | 2,477                       |
| August 1, 2013   | 4,000                   | 400,000                            | 1,312                       |
| August 13, 2013  | 8,000                   | 800,000                            | —                           |
| <b>Total</b>     | <b>\$ 56,550</b>        | <b>5,655,000</b>                   | <b>\$ 33,088</b>            |

During the nine months ended October 31, 2013, the holders of the Convertible Note Payable dated February 28, 2013, elected to convert principal and accrued interest in the amounts shown below into shares of common stock at a rate of \$0.01 per share. On the conversion date, the unamortized discount related to the principal amount converted was immediately amortized to interest expense. No gain or loss was recognized on the conversions as they occurred within the terms of the agreement.

| <b>Date</b>        | <b>Amount Converted</b> | <b>Number of<br/>Shares Issued</b> | <b>Unamortized Discount</b> |
|--------------------|-------------------------|------------------------------------|-----------------------------|
| September 17, 2013 | \$ 4,000                | 400,000                            | \$ —                        |
| October 1, 2013    | 4,000                   | 400,000                            | 1,300                       |
| October 25, 2013   | 5,000                   | 500,000                            | 3,193                       |
| <b>Total</b>       | <b>\$ 13,000</b>        | <b>1,300,000</b>                   | <b>\$ 5,978</b>             |

#### **NOTE 7. COMMON STOCK**

On January 11, 2011, The Company issued 450,000 shares of common stock to the founder for cash proceeds of \$9,000.

On June 1, 2011, the Company issued 150,011 shares of common stock for cash proceeds of \$41,000.

On August 8, 2012, the Company effected a one-for-20 reverse stock split. All share and per share amounts have been restated to reflect the reverse split.

On September 7, 2012, the holder of the convertible note payable dated August 31, 2012 elected to convert the entire principal balance of \$43,495 into 4,349,500 shares of common stock.

On February 6, 2013, the Company issued 490,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,900.

On March 12, 2013, the Company issued 490,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,900.

On March 20, 2013, the Company issued 590,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$5,900.

On April 15, 2013, the Company issued 650,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$6,500.



On May 3, 2013, the Company issued 325,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$3,250.

On May 17, 2013, the Company issued 370,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$3,700.

On May 22, 2013, the Company issued 370,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$3,700.

On June 13, 2013, the Company issued 370,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$3,700.

On June 14, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On June 24, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On August 1, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On August 13, 2013, the Company issued 800,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$8,000.

On September 17, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On October 1, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On October 25, 2013, the Company issued 500,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$5,000.

**NOTE 8 . SUBSEQUENT EVENTS**

On November 8, 2013, the holder of the convertible note payable dated February 28, 2013, elected to convert principal in the amount of \$4,000 into 400,000 shares of common stock in accordance with the terms of the note payable. As a result of the conversion, unamortized discount associated with the converted principal in the amount of \$2,435 was immediately amortized to interest expense. There was no gain or loss recognized on the conversion as it was effected in accordance with the terms of the convertible note payable

On December 4, 2013, the holder of the convertible note payable dated February 28, 2013, elected to convert principal in the amount of \$5,000 into 500,000 shares of common stock in accordance with the terms of the note payable. As a result of the conversion, unamortized discount associated with the converted principal in the amount of \$2,697 was immediately amortized to interest expense. There was no gain or loss recognized on the conversion as it was effected in accordance with the terms of the convertible note payable

## ITEM 2. MANAGEMENT DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

### Overview

Nutra Corp. (the “Company”, “we”, “us” or “our”) is a development stage company incorporated in Florida on January 11, 2011 to market and participate in the Nutraceutical space by bringing products derived from all natural and organic origins. Along with participating in the actual nutraceutical products, we plan to research and bring new technology to the Nutraceutical space. Nutraceutical natural medicine is an alternative system that focuses on natural remedies and the body’s vital ability to heal and maintain itself. One of the nutraceutical sub-market is the new thriving medical cannabis market which we will be doing our due diligence and participating in. We intend to entrust the manufacturing to a nutraceutical contractor to private label all of our products and to sell them under our unique brand. In accordance with SFAS #7 we are considered to be in the development stage. We have established a fiscal year end of January 31.

On October 11, 2011, the Company launched its website. The website will be used initially to build brand recognition by providing the healthcare practitioners with education and support. We intend to accomplish this education and support process providing regular and frequent access to educational tools, such as webinars and live seminars. The website will continue to be developed to be used directly to market and sell nutraceutical products and support products to health practitioners, companies in production, and possibly the end user. We intend to entrust the manufacturing to a nutraceutical contractor to private label all of our intended products and to sell them under our brand. Although we plan to contract out and private label our products, we will not be adverse to partnerships and joint ventures with innovators in this market. We have not yet selected our intended products or the manufacturer.

We have narrowed our product focus to research and development in the following areas: weight-loss, detox, men’s health, acid-alkali pH balance, anti-aging, sleep disorders, autism, pain management with the use of the new thriving medical cannabis products, and air space sanitation derived by nutraceutical technology. We are continuously testing different ingredients and suppliers for purity and quality of transportation and storage of ingredients to preserve their potency. This will ensure that we are always at the top of the technology and purity of our products. In addition, we have contracted with a company that has the ability to infuse our formulations with a bio-energy infusion which enhances the efficacy of the ingredients on a sub-molecular level. For the time being we are in negotiations with veterans in the medical cannabis space in California for further involvement. We see many barriers to enter this market, which are: technology of delivery, which include: oral – baked, oral – capsule, topical, injections or microinjections, and inhalation.

Based upon the launch of our website, the Company is no longer a shell company (as defined in Rule 12b-2 of the Exchange Act) effective October 11, 2011.

On January 11, 2013, the Company executed an Option Agreement with Purlife Distributors Inc, and authorized distributor of DrivePur and Purteq products in Canada, (hereafter referred to as “Purlife”. Purlife owns rights to market, in Canada, environmentally-friendly, sustainable and long-lasting antimicrobial solutions for indoor and outdoor surfaces. The Option Agreement shall be for a period of ninety (90) days beginning from the date of the agreement.

The Company will pay Purlife a \$5,000 non-refundable payment. Under the option agreement, the Company, will have the right to conduct a due diligence review of Purlife with complete access to data, patent applications, financial statements and other pertinent information. From the Option Agreement, the Company was able to form a Joint Venture with Purlife on February 1, 2013.

On May 30, 2013, the Company entered into a joint venture agreement with Field of View Technologies, LLC. (the “Field of View JV”). The purpose of the Field of View JV is to develop, produce and market a new cannabis inhalation delivery system. Under the terms of the agreement, the Company will provide funding for the project and provide consulting services to the Field of View JV. Field of View Technologies, LLC will develop the product and manage the joint venture. In exchange, the Company will receive 25% of the profit on all inhalation cannabinoid delivery systems for a period of 36 months. The Company has committed to fund \$175,000 of the costs of the Field of View JV.

On June 5, 2013, the Company entered into a joint venture agreement with Vertigo Technologies, LLC. (the “Vertigo JV”). The purpose of the Vertigo JV is to develop, produce and market a new cannabis inhalation delivery system. Under the terms of the agreement, the Company will provide funding for the project. Vertigo Technologies, LLC will develop the product and manage the joint venture. In exchange, the Company will receive 30% of the profit on all inhalation cannabinoid delivery systems for a period of 36 months. The Company has committed to fund \$85,000 of the costs of the Vertigo JV.

In their audit report dated May 1, 2013; our auditors have expressed an opinion that substantial doubt exists as to whether we can continue as an ongoing business. If we do not raise additional capital within 12 months, we may be required to suspend or cease the implementation of our business plan.

We have not generated any revenues to date and our activities have been limited to developing our business plan, developing and launching our website, research and development of products and trial testing of our initial formulations. We will not have the necessary capital to fully develop or execute our business plan until we are able to secure additional financing. There can be no assurance that such financing will be available on suitable terms. We need to raise an additional \$400,000 to implement our business plan over the next 12 months. Our current cash on hand is insufficient to commercialize our products or fully develop our business strategy. If we are unable to raise adequate additional funds or if those funds are not available on terms that are acceptable to us, we will not be able to execute our business plan and we may cease operations.

We have no revenues; have incurred losses since inception, have been issued a going concern opinion from our auditors and rely upon the sale of our securities and borrowing to fund operations.

### Results of Operations

The following discussion should be read in conjunction with the condensed financial statements and in conjunction with the Company's annual report on Form 10-K for the year ended January 31, 2013. Results for interim periods may not be indicative of results for the full year.

### Nine Months Ended October 31, 2013 compared to the Nine Months Ended October 31, 2012

The Company did not generate any revenue during the nine months ended October 31, 2013 or 2012.

General and administrative expenses during the nine months ended October 31, 2013 were \$705,532 compared to \$229,527 for the nine months ended October 31, 2012. The increase in general and administrative expenses was the result of the Company's increased operations in the areas of working with joint venture partners to develop cannabis and other nutraceutical delivery systems. These costs amounted to \$300,000 for the nine months ended October 31, 2013. The increased general and administrative expense resulted in increased operating loss and net loss for the nine months ended October 31, 2013 compared to the nine months ended October 31, 2012.

Three Months Ended October 31, 2013 compared to the Three Months Ended October 31, 2012

The Company did not generate any revenue during the three months ended October 31, 2013 or 2012.

General and administrative expenses during the three months ended October 31, 2013 were \$273,511 compared to \$50,645 for the three months ended October 31, 2012. The increase in general and administrative expenses was the result of the Company's increased operations in the areas of working with joint venture partners to develop cannabis and other nutraceutical delivery systems. These costs amounted to \$197,500 for the three months ended October 31, 2013. The increased general and administrative expense resulted in increased operating loss and net loss for the three months ended October 31, 2013 compared to the three months ended October 31, 2012.

Liquidity and Capital Resources

At October 31, 2013, we had cash on hand of \$91,087. Net cash used in operating activities for the nine months ended October 31, 2013 was \$655,881. We believe that our cash on hand will be adequate to support our operations for less than one month. In order to continue implementing our business plan, we will have to obtain additional funding, either through the sale of common stock or by borrowing. There is no guarantee that funds will be available to the Company when needed or that, if available, the debt financing would be on terms that are acceptable to the Company. If we are not able to obtain additional funding, we will not be able to fully implement our business plan.

**ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.**

Not applicable to a smaller reporting company.

## ITEM 4. CONTROLS AND PROCEDURES

### Management's Report On Internal Control Over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Securities Exchange Act of 1934 as a process designed by, or under the supervision of, the company's principal executive and principal financial officers and effected by the company's board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America and includes those policies and procedures that:

- Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company;
- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Because of the inherent limitations of internal control, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk.

As of October 31, 2013, management assessed the effectiveness of our internal control over financial reporting based on the criteria for effective internal control over financial reporting established in Internal Control--Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and SEC guidance on conducting such assessments. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal controls over financial reporting that adversely affected our internal controls and that may be considered to be

material weaknesses.

The matters involving internal controls and procedures that our management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were: (1) lack of a functioning audit committee due to a lack of a majority of independent members and a lack of a majority of outside directors on our board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures; (2) inadequate segregation of duties consistent with control objectives; and (3) ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by our Chief Executive Officer in connection with the review of our financial statements as of October 31, 2013.

Management believes that the material weaknesses set forth in items (2) and (3) above did not have an effect on our financial results. However, management believes that the lack of a functioning audit committee and the lack of a majority of outside directors on our board of directors results in ineffective oversight in the establishment and monitoring of required internal controls and procedures, which could result in a material misstatement in our financial statements in future periods.



Management's Remediation Initiatives

In an effort to remediate the identified material weaknesses and other deficiencies and enhance our internal controls, we have initiated, or plan to initiate, the following series of measures once the Company has sufficient funding to finance these measures:

- We will create a position to segregate duties consistent with control objectives and will increase our personnel resources and technical accounting expertise within the accounting function.
- We plan to appoint one or more outside directors to our board of directors who shall be appointed to an audit committee. It is anticipated that this director and/or the entire audit committee will oversee the establishment and monitoring of required internal controls and procedures such as reviewing and approving estimates and assumptions made by management.

Changes in internal controls over financial reporting

There was no change in our internal controls over financial reporting that occurred during the period covered by this report, which has materially affected, or is reasonably likely to materially affect, our internal controls over financial reporting.

**PART II - OTHER INFORMATION**

**ITEM 1. LEGAL PROCEEDINGS.**

None.

**ITEM 1A. RISK FACTORS.**

Not applicable to a smaller reporting company.

**ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.**

On August 1, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On August 13, 2013, the Company issued 800,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$8,000.

On September 17, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On October 1, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

On October 25, 2013, the Company issued 500,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$5,000.

On November 8, 2013, the Company issued 400,000 shares of common stock as a result of the conversion of a convertible note payable in the amount of \$4,000.

**ITEM 3. DEFAULTS UPON SENIOR SECURITIES.**

None.

**ITEM 4. MINE SAFETY DISCLOSURES.**

Not applicable.



**ITEM 5. OTHER INFORMATION.**

None.

**ITEM 6. EXHIBITS.**

31.1 Rule 13(a)-14(a)/15(d)-14(a) Certification of principal executive officer and principal financial and accounting officer.

32.1 Section 1350 Certification of principal executive officer and principal financial and accounting officer.

101\* XBRL data files of Financial Statements and Notes contained in this Quarterly Report on Form 10-Q.

\* To be submitted by amendment.

**SIGNATURES**

Pursuant to the requirements 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.

**Neutra Corp.**

Date: December 20, 2013

BY: /s/ Sydney Jim  
Sydney Jim  
President, Secretary, Treasurer,  
Principal Executive Officer,  
Principal Financial and Accounting Officer and Sole  
Director