

B2DIGITAL, INCORPORATED

ANNUAL REPORT

For the Fiscal Year ended
March 31, 2018

Company Address:

4522 West Village Drive
Suite 215
Tampa, Florida 33624
Telephone: (813) 961-3051

B2Digital, Incorporated (“B2Digital” or the “Issuer”) maintains an Internet website at www.b2digitalotc.com. Information on the Issuer’s website is not incorporated by reference into this report and should not be considered part of this document.

**IRS Employer
Identification No.**

84-0916299

CUSIP

11777J 30 4

Trading Symbol

BTDG

ISSUER’S EQUITY SECURITIES

Common Stock
\$0.00001 Par Value per Share
5,000,000,000 Common Shares Authorized
[331,553,444] Common Shares Issued and Outstanding

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

The information contained in this Quarterly Report has not been filed with or approved by the Securities and Exchange Commission, any State Securities Commission, the Financial Industry Regulatory Authority, or any other regulatory body. This Quarterly Report contains forward-looking statements within the meaning of the securities laws. The words “anticipate,” “assume,” “believe,” “budget,” “estimate,” “expect,” “forecast,” “intend,” “plan,” “project,” “will,” “should” and similar expressions are intended to identify forward-looking statements. These statements relate to future events and involve known and unknown risks, uncertainties and other factors that may cause the Issuer’s actual results, levels of activity, performance, or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements. You should not place undue reliance on forward-looking statements since they involve known and unknown risks, uncertainties and other factors which are, in some cases, beyond the Issuer’s control and which could, and likely will, materially affect actual results, levels of activity, performance or achievements. Any forward-looking statement reflects the Issuer’s current views with respect to future events and is subject to these and other risks, uncertainties and assumptions relating to our operations, results of operations, growth strategy and liquidity. The Issuer assumes no obligation to publicly update or revise these forward-looking statements for any reason, or to update the reasons actual results could differ materially from those anticipated in these forward-looking statements, even if new information becomes available in the future.

B2DIGITAL, INCORPORATED
QUARTERLY REPORT
For the Fiscal Year ended
March 31, 2018

1) NAME OF ISSUER

B2Digital, Incorporated

2) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES

Company Headquarters:

4522 West Village Drive
Suite 215
Tampa, Florida 33624
Telephone: (813) 961-3051
Email: info@b2digitalotc.com
Website: www.b2digitalotc.com

Investor Relations:

B2Digital, Incorporated
Attn: Investor Relations
4522 West Village Drive
Suite 215
Tampa, Florida 33624
Email: info@b2digitalotc.com
Website: www.b2digitalotc.com

3) SECURITY INFORMATION

- **Trading Symbol:** BTDG
- **Exact title and class of securities outstanding:** Common Stock, par value \$0.00001 per share (the "Common Stock")
- **CUSIP:** 11777J 30 4
- **Par or Stated Value:** \$0.00001 per share
- **Total shares authorized:** 5,000,000,000 shares as of June 30, 2018
- **Total shares outstanding:** [331,553,044] shares as of June 30, 2018

- **Transfer Agent Information:**

Manhattan Transfer Registrar Company (the “Transfer Agent”)
531 Cardens Court
Erie, Colorado 80513
Telephone: (631) 928-7655
Fax: (631) 209-8143

The Transfer Agent is registered under the Securities Exchange Act of 1934, as amended.

- **List any restrictions on the transfer of security:** None.
- **Describe any trading suspension orders issued by the SEC in the past 12 months:** None.
- **List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:**

On October 2, 2017, the Issuer completed its previously announced 100-to-1 reverse stock split of its Common Stock (the “Reverse Stock Split”). Pursuant to the terms of the Reverse Stock Split, each 100 issued and outstanding shares of Common Stock were converted into one (1) issued and outstanding share of Common Stock. No fractional shares were issued. Instead, each holder of any fractional interest created by the Reverse Stock Split was issued one post-Reverse Stock Split share of Common Stock in exchange for such fractional interest.

In connection with the Reverse Stock Split, no proportional adjustment to the conversion basis, voting rights or any other rights applicable to the Issuer’s Series A Convertible Preferred Stock (“Series A Preferred Stock”) were made.

On November 3, 2017, the Issuer completed its previously announced acquisition of 100% of the equity interest in Hard Rock Promotions LLC, the owner of Hard Rock MMA in Kentucky. The purchase price was \$49,000 in cash and 15,000,000 shares of Common Stock issuable to Higdon MMA Consulting LLC, the seller of the equity interest in the acquisition.

On November 9, 2017 the issuer complete an agreement with the Real Hip Hop Network (RHHN) that resulted in the RHHN returning 5,000,000 shares of Restricted Common Shares to the Issuer.

On November 20, 2017, the Issuer completed its previously announced acquisition of 100% of the equity interest in Colosseum Combat LLC, the owner of Colosseum Combat MMA in Indiana. The purchase price was \$26,418 in cash and 8,000,000

shares of Common Stock issuable to Mark Slater, the seller of the equity interest in the acquisition.

On January 9, 2017, the Issuer completed its announced acquisition of 100% of the equity interest in Blue Grass MMA LLC. The purchase price was \$0.0 in cash and 3,000,000 shares of Common Stock to Gary Thomas and Juan Valle, the sellers of the 100% equity interest in the acquisition.

4) ISSUANCE HISTORY

List below any events, in chronological order, that resulted in changes in total shares outstanding by the Issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

- A. The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);**
 - B. Any jurisdictions where the offering was registered or qualified;**
 - C. The number of shares offered;**
 - D. The number of shares sold;**
 - E. The price at which the shares were offered, and the amount actually paid to the issuer;**
 - F. The trading status of the shares; and**
 - G. Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.**
- On August 24, 2015, Good Hunting Communications, Inc. loaned the Issuer \$21,000 in exchange for a convertible promissory note issued by the Issuer (the “August 2015 Note”). Pursuant to the terms of the August 2015 Note, the principal amount of the loan bears interest at 7.5% per annum and was scheduled to mature on April 29, 2017. On the maturity date, all outstanding principal under the note was convertible into Common Stock at a 50% discount to the average trading price over the five trading days preceding conversion. No shares of Common Stock have been issued to date in connection with the conversion of the August 2015 Note. The Issuer relied on the exemption from registration afforded

under Section 4(a)(2) of the Securities Act of 1933, as amended (the “Securities Act”), in connection with the issuance of the August 2015 Note.

- On November 15, 2016, Good Hunting Communications, Inc. loaned the Issuer \$16,000 in exchange for a convertible promissory note issued by the Issuer (the “November 2016 Note”). Pursuant to the terms of the November 2016 Note, the principal amount of the loan bears interest at 7.5% per annum and is scheduled to mature on December 31, 2017. On the maturity date, all outstanding principal under the note will be convertible into Common Stock at a 50% discount to the average trading price over the five trading days preceding conversion. No shares of Common Stock have been issued to date in connection with the conversion of the August 2015 Note. The Issuer relied on the exemption from registration afforded under Section 4(a)(2) of the Securities Act in connection with the issuance of the August 2015 Note.
- Effective as of November 10, 2017, Paul D.H. LaBarre and Andrew Georgens, each directors and executive officers of the Issuer, resigned as directors of Good Hunting Communications, Inc.
- On May 4, 2017, the Issuer issued 100,000,000 shares of restricted Common Stock to B2 Management Group LLC in exchange for \$10,000. B2 Management Group LLC is wholly owned and controlled by Mr. Greg P. Bell, the Issuer’s Chairman and Chief Executive Officer. The shares were issued in reliance on the safe harbor afforded under Rule 506 under the Securities Act. The shares are “restricted securities” for purposes of the Securities Act and the certificates evidencing the shares contain legends noting that they may not be resold other than pursuant to registration under the Securities Act or an available exemption therefrom.
- On May 8, 2017, the Issuer issued an additional 200,000,000 shares of restricted Common Stock to B2 Management Group LLC in exchange for \$20,000. The shares were issued in reliance on the safe harbor afforded under Rule 506 under the Securities Act. The shares are “restricted securities” for purposes of the Securities Act and the certificates evidencing the shares contain legends noting that they may not be resold other than pursuant to registration under the Securities Act or an available exemption therefrom.
- On November 9, 2017 the issuer complete an agreement with the Real Hip Hop Network (RHHN) that resulted in the RHHN returning 5,000,000 shares of Restricted Common Shares to the Issuer.
- On November 9, 2017 The Company entered into a Business Purchase Agreement to purchase Hardrock Promotions LLC, which included the issuance of 15,000,000 Restricted Common Shares to Higdon MMA Consulting LLC, which the shares were issued on November 13, 2017.

- On November 20, 2017 The Company entered into a Business Purchase Agreement to purchase Colosseum Combat LLC, which included the issuance of 8,000,000 Restricted Common Shares to Mark Slater, which were issued on November 20, 2017.
- On November 24, 2017, the issuers Board of Directors approved the addition of Joe D. Michaels as a Company Advisor to advise the Chairman & CEO on Company Business and Strategy. Mr. Michaels was issued 3,000,000 Restricted Common Shares for his services.
- On November 24, 2017, the issuers Board of Directors Approved the addition of the following Independent Contractors to complete services for the issuer
 - Gary Thomas – Mr. Thomas was Issued 1,000,000 Restricted Common Shares for his services.
 - John Porter – Mr. Porter was Issued 1,000,000 Restricted Common Shares for his services.
- On December 16, 2017, the issuer filed a Supplemental Information Filing with the OTC that announced a Board Restructuring and Board Service Agreements that were approved by the issuers Board of Directors and completed. Full details of these agreements are available at <https://backend.otcmarkets.com/otcapi/company/financial-report/184486/content>
 - Hugh Darryl Metz was appointed to the Board of Directors
 - Chairman & CEO Agreement with Greg P. Bell
 - Employment Agreement and Board Service Agreement with Paul D.H. LaBarre.
 - Andrew Georgens was re-appointed to the Board of Directors
- On December 17, 2017, the issuers Board of Directors Approved the addition of the following Independent Contractor to complete services for the issuer
 - John Prisco – Mr. Prisco was Issued 1,000,000 Restricted Common Shares for his services.
- On December 20, 2017 Gary Thomas was issued 375,000 Restricted Common Shares for his incentive award for his work in the Company acquiring Colosseum Combat LLC.
- On December 26, 2017, the Issuer Board of Directors approved the issue of 30,000,000 Restricted Common Shares to B2 Management Group LLC for the

“Incentive Award Shares” for the completion of the Acquisition of Blue Grass MMA.

- On December 31, 2017 the Issuer entered into a MMA Training Facility Agreement with Amped Fitness LLC to be an Approved B2 Fighting Series Training Facility for 500,000 Restricted Common Shares and the Board of Directors approved by Unanimous Consent the MMA Training Facility Agreement and the issue of shares on March 17, 2018.
- On January 9, 2018, the Issuer issued 1,500,000 Restricted Common Shares to Gary Thomas and 1,500,000 Restricted Common Shares to Juan Valle for the completion of the Acquisition of Blue Grass MMA.
- On January 28, 2018 the Issuer entered into a Loan Agreement with WLES LP LLC for \$60,000 and 6,000,000 Restricted Common Shares and the Board of Directors approved by Unanimous Consent the Loan and Agreement and the issue of shares on March 17, 2018.
- On March 17, 2018 the Issuer’s Board of Directors approved by Unanimous Consent to Issue 500,000 Common Restricted Shares to Kellen Vancamp and 500,000 Common Restricted Shares to Cameron Vancamp as an award for each of them becoming Champions in both Hardrock MMA and Colosseum Combat in their respective weight classes.
- On April 19, 2018, the Issuers Board of Directors approved the conversion of the amount due Good Hunting Communications, Inc. per the Loan Agreement executed on August 24, 2015 between the parties for payment in full of the Loan Agreement between the parties to be converted to 3,478,400 Restricted Common Shares
- On April 25, 2018 the Issuer’s Board of Directors approved by Unanimous Consent to Issue 5,000,000 Restricted Common Shares to Higdon MMA Consulting for the Expansion into Ohio and receiving a Promoters license from the Ohio Sate Athletic Commission
- On April 25, 2018, the Issuer Board of Directors approved the issue of 30,000,000 Restricted Common Shares to B2 Management Group LLC for the “Incentive Award Shares” for the Expansion into Ohio and receiving a Promoters license from the Ohio Sate Athletic Commission.
- On April 25, 2018 the Issuer’s Board of Directors approved by Unanimous Consent to Issue 30,000,000 Restricted Common Shares to Emry Capital.
- On June 18, 2018, the Issuer’s Board of Directors approved by Unanimous Consent to Issue 3,000,000 Restricted Common Shares to W.J. Host for his advisory services provided to the Chairman & CEO. The shares have not been issued as of June 30, 2018 and are to be issued in July 2018.

- On June 18, 2018, the Issuer's Board of Directors approved by Unanimous Consent to Issue 3,000,000 Restricted Common Shares to Riverbend Productions LLC as an Independent Contractors to complete services for the issuer. The shares have not been issued as of June 30, 2018 and are to be issued in July 2018.

FINANCIAL STATEMENTS

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

- A. Balance sheet;**
- B. Statement of income;**
- C. Statement of cash flows;**
- D. Financial notes; and**
- E. Audit letter, if audited**

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otcq.com in the field below.

The Issuer's Audited financial statements for the 12 months ended March 31, 2018, together with the notes thereto, are attached to this Annual Report as Exhibit A and are incorporated herein by reference.

5) DESCRIPTION OF THE ISSUER'S BUSINESS, PRODUCTS AND SERVICES

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

- A. a description of the issuer's business operations;**
- B. date and state (or jurisdiction) of incorporation;**

C. the issuer's primary and secondary SIC Codes;

D. the issuer's fiscal year end date; and

E. principal products or services, and their markets.

B2Digital, Inc. was incorporated as a Delaware corporation on June 3, 2004. Historically, the Issuer had been a provider of in-room, on-demand video entertainment and satellite services to the domestic lodging industry. In the past the Issuer had provided the video services to over 50,000 hotel rooms in the lodging industry. Pay-Per View lost a great deal of market share due to the increased internet use by hotel guests. With this loss the Issuer's Board of Directors agreed to dissolve Hotel Movie Network on March 11, 2010.

In February 2017, the Issuer's Board of Directors approved a complete restructuring, new management team and strategic direction for the company. Capitalizing on its history in television, video and technology, the Issuer is now forging ahead and becoming a full service live event sports company.

Since the restructuring, the company has been led by a management team headed by the Issuer's Chairman and CEO, Greg P. Bell. The management team has over 30 years of global experience developing more than 20 companies in the Sports, Television, Entertainment, Digital Distribution and Banking Transaction industries. As part of its growth strategy, B2Digital intends to continue to develop and acquire assets meeting its business model with the goal of becoming a Premier Vertically Integrated LIVE Event Sports Company.

With extensive background in entertainment, television, video and technology, the company is now forging ahead and becoming a full service Live Event Sports Company. The Chairman and CEO of the company is now Greg P. Bell. Capitalizing on the combination of his expertise, relationships and experience as well as his involvement with more than 40,000 LIVE events over his career for major sports leagues and entertainment venues, B2 Digital is in the process of developing and acquiring companies to become a Premier Vertically Integrated LIVE Event Sports Company. B2's first strategy is to build an integrated LIVE Event Minor League for the MMA Mixed Martial Arts marketplace, which is a billion dollar industry.

B2 Digital will be creating and developing Minor League champions that will move on to the MMA Major Leagues from the B2FS, B2 Fighting Series. In 2017 B2 started operating LIVE MMA Events and by acquiring additional existing MMA Promotions and then each year the best Fighters will be invited to the yearly B2FS National Championship Live Event. B2 will own all media rights, merchandising rights, digital distribution networks for the B2 Fighting Series. B2 Digital is developing the Systems and Technologies for Event Management, Digital Ticketing Sales, Digital Video Distribution, Digital Marketing, PPV, Fighter Management, Merchandise Sales, Brand Management and Financial Control Systems.

B2Digital currently operates under SIC Code 7941 – Professional Sports Clubs and Promoters. The Issuer's fiscal year runs from April 1 – March 31 of each year.

6) DESCRIPTION OF THE ISSUER'S FACILITIES

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

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

The Issuer does not currently own or lease any properties or facilities. The Issuer expects to lease new office space in the future to the extent consistent with its business model.

7) OFFICERS, DIRECTORS, AND CONTROL PERSONS

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

- Executive Officers:
 - Greg P. Bell, Chief Executive Officer, President and Secretary
 - Paul D.H. LaBarre, Executive Vice President
- Directors:
 - Greg P. Bell
 - Hugh Darryl Metz
 - Andrew Georgens
 - Paul D.H. LaBarre
- > 5% Beneficial Owners:
 - B2 Management Group LLC
 - Paul D.H. LaBarre

- Higdon MMA Consulting LLC

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

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

On June 26, 2013, Paul D.H. LaBarre, the Issuer's Executive Vice President and a director, was convicted of improper use of a satellite signal in connection with the previously disclosed action involving DirecTV. Mr. LaBarre was sentenced to five years' probation in connection with the conviction.

- 2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;**

None.

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

None.

- 4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.**

None.

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

Below is a table showing the names, addresses and percentage ownership of each holder of the Company's Common Stock beneficially owning more than ten percent of the Common Stock as of February 8, 2018.

Name	Address	Percentage of Common Stock Outstanding as of 3/31/18
B2 Management Group LLC	4522 West Village Drive Tampa, Florida 33624	46.14%
Paul D. H. LaBarre	1112 W. Farmdale Ave. Mesa, AZ 85210-3427	18.15%

In addition to the Common Stock, the Issuer has authorized a total of 50,000,000 shares of preferred stock, currently designated as Series A Convertible Preferred Stock and Series B Convertible Preferred Stock ("Series B Preferred Stock"). 2,000,000 shares of Series A Preferred Stock are currently issued and outstanding. The Series A Preferred Stock votes with the Common Stock on all matters to be voted on by the common stock on an as-converted basis. On such matters, each holder of Series A Preferred Stock is entitled to 240 votes for each share of Series A Preferred Stock held by such shareholder.

The Series A Preferred Stock is held by the following persons in the following amounts:

B2 Management Group LLC*	850,000 shares
Paul D.H. LaBarre	850,000 shares**
Robert Russell	200,000 shares
Andrew Georgens	100,000 shares

* B2 Management Group LLC is wholly owned and controlled by Mr. Greg P. Bell, the Issuer's Chairman and Chief Executive Officer. B2 Management Group LLC's address is 4522 West Village Drive, Suite 215, Tampa, Florida 33624.

** On January 22, 2017, Mr. LaBarre granted an irrevocable proxy to B2 Management Group LLC with respect to 150,001 shares of Mr. LaBarre's Series A Preferred Stock (the "Initial Proxy Shares"). The January 2017 proxy gives B2 Management Group LLC the right to exercise all voting rights with respect to the Proxy Shares at any time on or before January 22, 2018. On January 22, 2018, Mr. LaBarre granted an irrevocable proxy to B2 Management Group LLC that replaces

the above proxy and grants the right to exercise all voting rights an irrevocable proxy to B2 Management Group LLC to vote 150,001 shares of Mr. LaBarre's Series A Preferred Stock (the "Proxy Shares"). The January 22, 2018 proxy gives B2 Management Group LLC the right to exercise all voting rights with respect to the Proxy Shares at any time on or before January 22, 2019.]

No shares of Series B Preferred Stock have been issued.

8) THIRD PARTY PROVIDERS

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel:

Name:

Firm:

Address:

Telephone:

Email:

Auditor:

Name: Michael G. Vail, CPA

Firm: M. Vail & Associates, P.C.

Address: 1801 Gateway Blvd., Suite 212
Richardson, Texas 75080

Telephone: (214) 660-2000

Email: mike.vail@vailcpas.com

Investor Relations

B2Digital, Incorporated

Attn: Investor Relations

4522 West Village Drive

Suite 215

Tampa, Florida 33624

Email: info@b2digitalotc.com

Website: www.b2digitalotc.com

9) ISSUER'S CERTIFICATIONS

I, Greg P. Bell, certify that:

1. I have reviewed this Annual Report of B2Digital, Inc. for the Year ended March 31, 2018.

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement.
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the Issuer as of, and for, the periods presented in this disclosure statement.

/s/ Greg P. Bell

Name: Greg P. Bell

Title: Chairman and Chief Executive Officer

(Principal Executive Officer and Principal Financial Officer)

Date: July 12, 2018

Exhibit A

[See attached.]



M. Vail & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT, TAX AND ADVISORY SERVICES

Michael G. Vail, CPA
Charles T. Gregg, CPA
Don E. Graves, CPA
Dinesh J. Pai, CISA

Members:
American Institute of CPAs
Texas Society of CPAs

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of B2Digital, Incorporated

Opinion on the Financial Statements

We have audited the accompanying balance sheet of B2Digital, Incorporated (the "Company") as of March 31, 2018, and the related statements of operations, changes in stockholders' equity, and cash flows for the year ended March 31, 2018, 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 March 31, 2018, and the results of its operations and its cash flows for the year ended March 31, 2018, in conformity with accounting principles generally accepted in the United States of America.

Explanatory Paragraph – Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 4 to the financial statements, the Company has suffered recurring losses from operations and has a working capital deficiency that raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 4. 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.

M. Vail & Associates, P.C.

We have served as the Company's auditor since 2017.
Richardson, Texas
July 6, 2018

B2 DIGITAL INCORPORATED
BALANCE SHEET
March 31, 2018

Assets

Current assets

Cash	\$ 6,428
Undeposited funds	10,040
Inventory	<u>1,740</u>
Total current assets	<u>18,208</u>

Fixed assets

Cages	45,000
Trucks and trailers	9,500
Electronics	4,115
Event assets	9,597
Less: accumulated depreciation	<u>(3,456)</u>
Total fixed assets	<u>64,756</u>

Intangible assets

Loan fees	1,200
Less: accumulated amortization	<u>(67)</u>
Total intangible assets	<u>1,133</u>

Other assets

Deferred compensation	1,600
Goodwill	<u>193,044</u>
Total other assets	<u>194,644</u>

Total assets

\$ 278,741

Liabilities and Stockholders' Equity

Current liabilities

Accounts payable	\$ 92,095
Notes payable - current	40,000
Notes payable to related parties	<u>88,747</u>
Total current liabilities	<u>220,842</u>

Notes payable - long-term

20,000

Total liabilities

240,842

Stockholders' equity

Common stock, \$0.00001 par value; 5,000,000,000 shares authorized; 263,075,044 shares issued and outstanding	2,631
Preferred stock, 50,000,000 shares authorized; 40,000,000 shares of Series B; 2,000,000 shares of Series A, convertible into 240 shares of common stock; 8,000,000 shares are undesignated	20
Additional paid in capital	2,381,068
Accumulated deficit	<u>(2,345,820)</u>
Total stockholders' equity	<u>37,899</u>

Total liabilities and stockholders' equity

\$ 278,741

B2 DIGITAL INCORPORATED
STATEMENT OF OPERATIONS
Year Ended March 31, 2018

Sales	\$ 171,092
Cost of goods sold	<u>6,377</u>
Gross profit	164,715
Live event expenses	<u>158,887</u>
Income from live events	5,828
General and administrative corporate expense	
Amortization	67
Bank fees	1,179
Legal fees	64,788
Marketing	12,256
Officer compensation	28,000
Outside services	5,275
Press releases	2,691
Professional fees	50,074
Public relations	2,248
Rent	600
Sponsorships	<u>10,300</u>
Total general and administrative corporate expense	<u>177,478</u>
Loss from continuing operations	(171,650)
Other expense	
Loss on sale of investments	600
Interest expense	<u>4,495</u>
Total other expense	<u>5,095</u>
Net loss	<u><u>\$ (176,745)</u></u>

B2 DIGITAL INCORPORATED
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY
Year Ended March 31, 2018

	Common Stock	Preferred Stock	Additional Paid-In Capital	Accumulated Deficit	Total
Balance March 31, 2017	\$ 42,199	\$ 20	\$ 2,072,125	\$ (2,169,075)	\$ (54,731)
Reverse stock split	(44,747)	-	44,747	-	-
Issuance of common stock	5,179	-	264,196	-	269,375
Net loss	-	-	-	(176,745)	(176,745)
Balance March 31, 2018	<u>\$ 2,631</u>	<u>\$ 20</u>	<u>\$ 2,381,068</u>	<u>\$ (2,345,820)</u>	<u>\$ 37,899</u>

B2 DIGITAL INCORPORATED
STATEMENT OF CASH FLOWS
Year Ended March 31, 2018

Cash flows from operating activities	
Net loss	\$ (176,745)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation and amortization	3,523
Accounts payable	76,844
Deferred compensation	(1,600)
Loss on sale of investments	600
Inventory	(1,740)
Accrued other expenses	4,245
Net cash used by operating activities	<u>(94,873)</u>
 Cash flows from investing activities	
Purchase of goodwill	(193,045)
Purchases of fixed assets	(68,212)
Net cash used by investing activities	<u>(261,257)</u>
 Cash flows from financing activities	
Payments for debt issue costs	(1,200)
Proceeds from notes payable	104,423
Issuance of common stock	269,375
Net cash provided by financing activities	<u>372,598</u>
 Increase in cash	16,468
 Cash at beginning of period	<u>-</u>
Cash (and equivalents) at end of period	<u>\$ 16,468</u>
 Supplemental cash flow information	
Cash paid for interest	\$ 4,495
Cash paid for income taxes	\$ -

B2 DIGITAL INCORPORATED
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2018

NOTE 1 - ORGANIZATION AND NATURE OF BUSINESS

In February 2017, the Board of Directors of B2 Digital Incorporated ("B2 Digital" or the "Company") approved a complete restructuring, new management team and strategic direction for the company. Capitalizing on its history in television, video and technology, the Company is now forging ahead and becoming a full service live event sports company.

The Chairman and CEO of the Company is now Greg P. Bell. Mr. Bell has over 30 years of global experience developing more than 20 companies in the sports, television, entertainment, digital distribution and banking transaction industries. Capitalizing on the combination of his expertise, relationships and experience as well as his involvement with more than 40,000 live events over his career for major sports leagues and entertainment venues, B2 Digital is in the process of developing and acquiring companies to become a premier vertically integrated live event sports company.

B2 Digital's first strategy is to build an integrated live event Minor League for the Mixed Martial Arts (MMA) marketplace, which is a billion dollar industry. B2 Digital will be creating and developing Minor League champions that will move on to the MMA Major Leagues from the B2 Fighting Series (B2FS). This will be accomplished by sponsoring operating live events, acquiring existing MMA promotions and then inviting those champions to the B2FS Regional and National Championship Series. B2 Digital will own all media and merchandising rights and digital distribution networks for the B2FS. This concept was developed and test marketed for 2 years by Mr. Bell's B2 Management, LLC.

2017 marked the kickoff of the B2FS by sponsoring and acquiring MMA regional promotion companies for the development of the B2FS. The second strategy is that the company plans to add additional sports, leagues, tournaments and special events to its live event business model. This will enable B2 Digital to capitalize on their core technologies and business models that will be key to broadening the revenue base of the company's live event core business. B2 Digital will also be developing and expanding the B2 Digital live event systems and technologies. These include systems for event management, digital ticketing sales, digital video distribution, digital marketing, Pay-Per View (PPV), fighter management, merchandise sales, brand management and financial control systems.

Historically, B2 Digital had been a provider of in-room, on-demand video entertainment and satellite services to the domestic lodging industry. In the past B2 Digital had provided the video services to over 50,000 hotel rooms in the lodging industry. PPV lost a great deal of market share due to the increased internet use by hotel guests. With this loss the B2 Digital Board of Directors agreed to dissolve Hotel Movie Network on March 11, 2010.

NOTE 2 - ACCOUNTING POLICIES

The significant accounting policies of the Company are as follows:

Basis of Accounting

The accounts are maintained and the financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates and assumptions.

Cash

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Company maintains deposits primarily in four financial institutions, which may at times exceed amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation ("FDIC"). The Company has not experienced any losses related to amounts in excess of FDIC limits.

B2 DIGITAL INCORPORATED
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2018

Inventories

Inventories are carried at the lower of cost or market using the last-in, first-out (“LIFO”) method of accounting for domestic inventories.

Property and Equipment

Property and equipment are carried at cost. Depreciation is provided on the straight-line method over the assets’ estimated service lives. Expenditures for maintenance and repairs are charged to expense in the period in which they are incurred, and betterments are capitalized. The cost of assets sold or abandoned and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the accompanying statement of income of the respective period. The estimated useful lives of machinery and equipment range from 4 to 10 years.

Goodwill

Goodwill represents the cost in excess of the fair value of net assets acquired in business combinations. The Company tests goodwill for impairment on an annual basis and when events or changes in circumstances indicate that the carrying amount may not be recoverable. Goodwill is deemed to be impaired if the carrying amount of goodwill exceeds its estimated fair value.

Revenue Recognition

Continuing revenue is recognized monthly as earned. Initial revenue is recognized when all services or conditions relating to the sale of the individual services have been substantially performed.

Income Taxes

The Company is organized as a corporation for federal income tax purposes. Through March 31, 2018 the Company has an accumulated deficit. Due to uncertainty of realization for these losses a full valuation allowance is expected. Accordingly, no provision has been made for federal income taxes in the accompanying financial statements.

Recently Adopted Accounting Pronouncements

In August 2014, the Financial Accounting Standards Board issued Accounting Standards Update No. 2014-15, Presentation of Financial Statements – Going Concern, requiring management to evaluate, on an annual basis, whether there are any conditions or events, considered in the aggregate, that would raise substantial doubt about the ability to continue as a going concern within one year after the date that the financial statements are issued. The guidance further defines substantial doubt and the disclosure requirements necessary once substantial doubt is identified. The guidance is effective for annual periods ending after December 15, 2016. The Company has adopted this guidance during the year ended March 31, 2018.

NOTE 3 - BUSINESS ACQUISITIONS

On November 3, 2017, B2 Digital completed its previously announced acquisition of 100% of the equity interest in Hard Rock Promotions LLC, the owner of Hard Rock MMA in Kentucky.

The following table summarizes the consideration paid and the amount of the assets acquired at the acquisition date:

Consideration

Cash	\$ 48,759
15,000,000 shares of common stock issued to the sellers	<u>100,000</u>
Total consideration	<u>\$148,759</u>

B2 DIGITAL INCORPORATED
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2018

Recognized amounts of identifiable net assets

Cash and cash equivalents	\$ 16,699
Property and equipment	<u>35,550</u>
Total identifiable net assets	52,249
Goodwill	<u>96,510</u>
	<u>\$148,759</u>

On November 20, 2017, B2 Digital completed its previously announced acquisition of 100% of the equity interest in Colosseum Combat LLC, the owner of Colosseum Combat MMA in Indiana.

The following table summarizes the consideration paid and the amount of the assets acquired at the acquisition date:

Consideration

Cash	\$ 26,418
8,000,000 shares of common stock issued to the sellers	<u>80,000</u>
Total consideration	<u>\$106,418</u>

Recognized amounts of identifiable net assets

Cash and cash equivalents	\$ 273
Property and equipment	<u>30,400</u>
Total identifiable net assets	30,673
Goodwill	<u>75,745</u>
	<u>\$106,418</u>

On January 9, 2018, B2 Digital completed its previously announced acquisition of 100% of the equity interest in Blue Grass MMA LLC.

The following table summarizes the consideration paid and the amount of the assets acquired at the acquisition date:

Consideration

3,000,000 shares of common stock issued to the sellers	<u>\$ 21,000</u>
Total consideration	<u>\$ 21,000</u>

Recognized amounts of identifiable net assets

Cash and cash equivalents	<u>\$ 210</u>
Total identifiable net assets	210
Goodwill	<u>20,790</u>
	<u>\$ 21,000</u>

B2 DIGITAL INCORPORATED
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2018

NOTE 4 - GOING CONCERN

The Company had revenue of \$171,092 and operating losses of \$171,650 during the fiscal year ended March 31, 2018. For the last two quarters the three acquired MMA companies generated net income of \$5,828 from operating LIVE events. The fiscal year loss of \$171,650 was due primarily to non-recurring Company restructuring expenses of \$64,788 in legal, \$50,074 in accounting and filing, and \$28,000 in stock issuances to management.

As a going concern, Management's plan moving forward is to improve operating results through the live event sports businesses. Management believes these will operate with positive cash flows and facilitate acquisition of additional Sports related businesses. Management plans to finance the growth of the company and cover operating shortfalls by securing convertible loans and selling common stock.

NOTE 5 - RELATED PARTY

Good Hunting, Inc.

Pursuant to B2 Digital Resolution dated April 27, 2015, a Promissory Note was entered into between B2 Digital and Good Hunting, Inc. in the amount of \$21,000. The note bears a 7.5% interest rate and was to be paid in full before April 29, 2017. Upon written request the note may be converted to common stock under Rule 144. As of March 31, 2018 the note had not been converted to stock. The due date has been extended and interest was accrued through March 31, 2018.

Pursuant to B2 Digital Resolution dated April 27, 2016, a Promissory Note was entered into between B2 Digital and Good Hunting, Inc. in the amount of \$15,000. The note bears a 7.5% interest rate and was to be paid in full before December 31, 2017. Upon written request the note may be converted to common stock under Rule 144. The due date has been extended and interest was accrued through March 31, 2018.

At March 31, 2018, B2 Digital had total notes payable to Good Hunting, Inc. of \$42,750. Accrued interest on the notes totaled \$6,750 as of March 31, 2018, and is included in the note payable balance.

B2 Management, LLC

During May, 2017 notes totaling \$37,100 were entered into with B2 Management, LLC. The notes bear a 4% interest rate and shall be paid in full within four years. Payments of \$200 were made in September, 2017. An additional \$26,600 in payments were made in the quarter ended March 31, 2018.

During August and September, 2017 additional notes totaling \$6,000 were entered into with B2 Management, LLC. The notes bear a 4% interest rate and shall be paid in full within four years.

At various times during the three months ended December 31, 2017, additional notes totaling \$20,045 were entered into with B2 Management, LLC. The notes bear a 4% interest rate and shall be paid in full within four years. Payments of \$562 were made in November and December, 2017.

During January and February, 2018 additional notes totaling \$8,640 were entered into with B2 Management, LLC. The notes bear a 4% interest rate and shall be paid in full within four years.

At March 31, 2018, B2 Digital had total notes payable to B2 Management, LLC of \$45,998. Accrued interest on the notes totaled \$963 as of March 31, 2018, and is included in the note payable balance.

B2 Management, LLC has as its sole member, Greg P. Bell. Mr. Bell is Chief Executive Officer and Chairman of B2 Digital.

B2 DIGITAL INCORPORATED
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2018

NOTE 6 - NOTES PAYABLE

The following is a summary of notes payable as of March 31, 2018:

	<u>Current</u>	<u>Long-term</u>	<u>Total</u>
WLES LP LLC \$60,000, 5% loan due in 18 monthly Installments through June, 2019.	<u>\$ 40,000</u>	<u>\$20,000</u>	<u>\$60,000</u>

NOTE 7 - EQUITY

B2 Digital has 5,000,000,000 shares of common stock authorized and 263,075,044 shares issued and outstanding. The common stock has a par value of \$0.00001. All shares are adjusted to reflect the 100-to-1 reverse stock split on October 2, 2017.

On May 4, 2017, B2 Digital Board of Directors authorized Manhattan Transfer to send a certificate for 1,000,000 shares of B2 Digital Common Stock under Rule 144 (Restricted) to B2 Management, LLC. Payment for said shares of Ten-Thousand Dollars (\$10,000) had been received on May 4, 2017 and deposited in the B2 Digital checking account. Mr. Greg P. Bell has a relationship with both B2 Digital as a member of the Board of Directors and with B2 Management LLC of ownership. The shares were initially authorized by Board of Directors Resolution dated February 8, 2017.

On May 6, 2017, B2 Digital Board of Directors authorized Manhattan Transfer to send a certificate for 2,000,000 shares of B2 Digital Common Stock under Rule 144 (Restricted) to B2 Management, LLC. Payment for said shares of Twenty-Thousand Dollars (\$20,000) had been received on May 6, 2017 and deposited in the B2 Digital checking account. Mr. Greg P. Bell has a relationship with both B2 Digital as a member of the Board of Directors and with B2 Management LLC of ownership.

On October 2, 2017, B2 Digital completed its previously announced 100-to-1 reverse stock split of its Common Stock (the "Reverse Stock Split"). Pursuant to the terms of the Reverse Stock Split, each 100 issued and outstanding shares of Common Stock were converted into one (1) issued and outstanding share of Common Stock. No fractional shares were issued. Instead, each holder of any fractional interest created by the Reverse Stock Split was issued one post-Reverse Stock Split share of Common Stock in exchange for such fractional interest.

In connection with the Reverse Stock Split, no proportional adjustment to the conversion basis, voting rights or any other rights applicable to the Issuer's Series A Convertible Preferred Stock ("Series A Preferred Stock") were made.

On November 3, 2017, B2 Digital completed its previously announced acquisition of 100% of the equity interest in Hard Rock Promotions LLC, the owner of Hard Rock MMA in Kentucky. As part of the purchase price 15,000,000 shares of Common Stock were issued to Higdon MMA Consulting LLC, the seller of the equity interest in the acquisition.

On November 20, 2017, B2 Digital completed its previously announced acquisition of 100% of the equity interest in Colosseum Combat LLC, the owner of Colosseum Combat MMA in Indiana. As part of the purchase agreement 8,000,000 shares of Common Stock were issued to Mark Slater, the seller of the equity interest in the acquisition.

On November 24, 2017, Messrs. Metz and Georgens entered into Board Service Agreements with the Company (collectively, the "Board Service Agreements"). Pursuant to the terms of the Board Service Agreements, Mr. Metz was awarded 3,000,000 shares and Mr. Georgens was awarded 1,000,000 shares of the Company's common stock, par value \$0.00001 per share (the "Common Stock" and each such award, a "Director Common Stock Award". Each Director Common Stock Award will vest over a two-year period from November 24, 2017, with 50% vesting on the first anniversary thereof and 50% vesting on the second anniversary thereof.

B2 DIGITAL INCORPORATED
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2018

On November 24, 2017, as compensation for Mr. Bell's services pursuant to the terms of the CEO Agreement, the Company issued B2 Management Group LLC, a limited liability company wholly owned and controlled by Mr. Bell ("B2 Management"), a total of 30,000,000 shares of Common Stock (the "CEO Stock Award").

As further compensation for Mr. Bell's services to the Company in connection with the Company's acquisition activity, the Company issued B2 Management an additional 60,000,000 shares of Common Stock as compensation for the completion of the Company's previously announced acquisitions of Hard Rock MMA (30,000,000 Shares) and Colosseum Combat LLC (30,000,000) (collectively, the "Recent Acquisitions").

On November 24, 2017, as payment for past compensation owed to Mr. LaBarre from his employment agreement for his past services to the Company, the Company issued Mr. LaBarre 50,000,000 shares of Common Stock. As compensation for Mr. LaBarre's continuing services to the Company as Executive Vice President, the Company will issue Mr. LaBarre 4,000,000 shares of Common Stock per year for each year in which Mr. LaBarre remains employed in such capacity and the LaBarre Agreement remains in effect (the "Annual Salary Issuance"). 50% of the Annual Salary Issuance will vest every six months. In the event of a merger or consolidation of the Company in which the Company is not the surviving entity, or a proposed dissolution or liquidation of the Company or a sale of substantially all of its assets, any unvested portion of the Annual Salary Issuance remaining in the then-current term of the LaBarre Agreement will vest immediately.

On November 24, 2017, the Board of Directors approved the addition of Joe D. Michaels as a Company Advisor to advise the Chairman & CEO on Company Business and Strategy. Mr. Michaels was issued 3,000,000 Restricted Common Shares for his services.

On November 24, 2017, the Board of Directors approved the addition of two Independent Contractors to complete services. Gary Thomas was Issued 1,000,000 Restricted Common Shares for his services. Mr. Porter was Issued 1,000,000 Restricted Common Shares for his services.

On December 17, 2017, the Board of Directors approved the addition of an Independent Contractor to complete services. John Prisco was Issued 1,000,000 Restricted Common Shares for his services.

On December 20, 2017, Gary Thomas was issued 375,000 shares for his incentive award for his work in the Company acquiring Colosseum Combat LLC.

On December 26, 2017, the Board of Directors approved the issue of 30,000,000 Restricted Common Shares to B2 Management Group LLC for the "Incentive Award Shares" for the completion of the Acquisition of Blue Grass MMA.

On January 9, 2018, B2 Digital issued 1,500,000 Restricted Common Shares to Gary Thomas and 1,500,000 Restricted Common Shares to Juan Valle for the completion of the Acquisition of Blue Grass MMA.

On December 31, 2017, B2 Digital entered into a MMA Training Facility Agreement with Amped Fitness LLC to be an Approved B2 Fighting Series Training Facility for 500,000 Restricted Common Shares and the Board of Directors approved by Unanimous Consent the MMA Training Facility Agreement and the issue of shares on March 17, 2018.

On January 28, 2018, B2 Digital entered into a Loan Agreement with WLES LP LLC for \$60,000 and 6,000,000 Restricted Common Shares and the Board of Directors approved by Unanimous Consent the Loan and Agreement and the issue of shares on March 17, 2018.

On March 17, 2018, the Board of Directors approved by Unanimous Consent to Issue 500,000 Common Restricted Shares to Kellen Vancamp and 500,000 Common Restricted Shares to Cameron Vancamp as an award for each of them becoming Champions in both Hard Rock MMA and Colosseum Combat in their respective weight classes.

B2 DIGITAL INCORPORATED
NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2018

In addition there are 50,000,000 shares authorized as preferred stock, of which 40,000,000 are designated as Series B and 2,000,000 are designated as Series A. 8,000,000 shares have yet to be designated. All 2,000,000 shares of Series A preferred are issued and outstanding. Each share of Series A preferred is convertible into 240 shares of common stock.

NOTE 8 - CONTINGENCIES

On February 6, 2017 an agreement was reached with Manhattan Transfer to satisfy outstanding invoices. All past accounts were scheduled to be paid in full on September 15, 2017. As of March 31, 2018 the agreement has expired but B2 Digital continues to make payments on the account. The current balance is included in accounts payable.

NOTE 9 - SUBSEQUENT EVENTS

In preparing the accompanying financial statements, management has evaluated all subsequent events and transactions for disclosure through July 11, 2018, the date the financial statements were available for issuance and no other items, in management's opinion, have occurred through that date.

On April 19, 2018, the Board of Directors approved the conversion of the amount due Good Hunting Communications, Inc. per the Loan Agreement executed on August 24, 2015 between the parties for payment in full of the Loan Agreement between the parties to be converted to 3,478,400 Common Restricted Shares.

On April 25, 2018, the Board of Directors approved by Unanimous Consent to Issue 5,000,000 Common Restricted Shares to Higdon MMA Consulting for the Expansion into Ohio and receiving a Promoters license from the Ohio State Athletic Commission.

On April 25, 2018, the Board of Directors approved the issue of 30,000,000 Restricted Common Shares to B2 Management Group LLC for the "Incentive Award Shares" for the Expansion into Ohio and receiving a Promoters license from the Ohio State Athletic Commission.

On April 25, 2018, the Board of Directors approved by Unanimous Consent to Issue 30,000,000 Common Restricted Shares to Emry Capital.

On June 18, 2018, the Board of Directors approved by Unanimous Consent to Issue 3,000,000 Common Restricted Shares to W.J. Host for his advisory services provided to the Chairman & CEO. The shares have not been issued as of June 30, 2018 and are to be issued in July 2018.

On June 18, 2018, the Board of Directors approved the addition of Riverbend Productions LLC as an Independent Contractor to complete services. The shares have not been issued as of June 30, 2018 and are to be issued in July 2018.