CLICKSTREAM CORP.
Consolidated Balance Sheets
(unaudited)

	December 31, 2020	September 30, 2020
Assets:		
Current assets		
Cash and cash equivalents	$ 1,985,000	$ 3,015,000
Prepaid expenses	741,000	1,105,000
Note receivable - Winners Inc.	515,000	200,000
Total Current Assets	3,241,000	4,320,000
Intellectual property	128,000	-
Investment in and option to acquire common shares - Winners, Inc.	135,000	135,000
Total assets	3,504,000	4,455,000
Liabilities and Stockholders' Equity:		
Current liabilities		
Accounts payable and accrued expenses	30,000	54,000
Advances from stockholders	7,000	7,000
Total current liabilities	37,000	61,000
Preferred stock, par value $0.001, 10,000,000 shares authorized, 4,000,000 shares issued and outstanding as of December 31, 2020, and September 30, 2020, respectively	50,000	50,000
Stockholders' Deficit:		
Common stock, par value $0.0001, 2,000,000,000 shares authorized, 230,660,625 and 220,560,625, shares issued and outstanding as of December 31, 2020 and September 30, 2020, respectively	23,000	22,000
Additional paid in capital	10,136,000	10,001,000
Accumulated deficit	(6,742,000)	(5,688,000)
Total stockholders' equity	3,417,000	4,335,000
Total liabilities and stockholders' equity	$ 3,504,000	$ 4,446,000

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

CLICKSTREAM CORP.
Consolidated Statements of Operations
(unaudited)

	For the Three Months Ended December 31, 2020	For the Three Months Ended December 31, 2019
Revenues	$ -	$ -
Operating Expenses:		
Research and development	233,000	-
General and administrative	821,000	7,000
Loss from Operations	1,054,000	7,000
Other Expense		
Interest expense	-	2,000
Total Other Expense, net	-	2,000
Net Loss	$ (1,054,000)	$ (9,000)
Net loss per share		
Basic and diluted	$ (0.00)	$ (0.00)
Weighted average common shares outstanding		
Basic and diluted	223,664,973	83,438,231

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

Clickstream Corp.
Consolidated Statements of Stockholders' Equity
(unaudited)

	Common Stock		Additional Paid in Capital	Accumulated Deficit	Total
	Shares	Amount			
Balance, September 30, 2020	**220,560,625**	**$ 22,000**	**$ 10,001,000**	**$ (5,688,000)**	**$ 4,335,000**
Issuance of common stock for acquisition of Nebula Software Corp.	10,000,000	1,000	127,000	-	128,000
Issuance of common stock for services	100,000	-	8,000	-	8,000
Net loss				(1,054,000)	(1,054,000)
Balance, December 31, 2020	230,660,625	**$ 23,000**	**$ 10,136,000**	**$ (6,742,000)**	**$ 3,417,000**
Balance, September 30, 2019	**83,438,231**	**$ 8,000**	**$ 2,193,000**	**$ (3,647,000)**	**$ (1,446,000)**
Net loss				(9,000)	(9,000)
Balance, December 31, 2019	83,438,231	**$ 8,000**	**$ 2,193,000**	**$ (3,656,000)**	**$ (1,455,000)**

accompanying notes are an integral part of these unaudited consolidated financial statemer

CLICKSTREAM CORP.
Consolidated Statements of Cash Flows
(unaudited)

	For the Three Months Ended December 31, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (1,054,000)	$ (9,000)
Adjustments to reconcile net loss to net cash used in operating activities:		
Amortization of prepaid stock compensation	364,000	-
Effect of changes in:		
Prepaid expenses	8,000	(6,000)
Accounts payable and accrued expenses	(33,000)	1,000
Net Cash Used in Operating Activities	(715,000)	(14,000)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Advance to Winners, Inc.	(315,000)	-
Net Cash Used in Investing Activities	(315,000)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of Series A preferred stock	-	12,000
Net Cash Provided by Financing Activities	-	12,000
Net Increase in Cash	(1,030,000)	(2,000)
Cash at Beginning of Period	3,015,000	-
Cash at End of Period	$ 1,985,000	$ (2,000)
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ -	$ -
Income taxes paid	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		

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

CLICKSTREAM CORP.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Three Months Ended December 31, 2020 and 2019

Note 1 – Organization and Operations

The Company was incorporated in the state of Nevada on September 30, 2005 and previously operated under the name Peak Resources Incorporated. In August 2008, we changed our name to Mine Clearing Corporation. On May 2, 2014, the Company acquired all of the outstanding shares of ClickStream Corporation, a Delaware corporation, pursuant to a merger into a wholly-owned subsidiary of the Company. As a result of the merger, we changed our name to Clickstream Corporation (Company) and have been operating as a data analytics tool developer and have sought to further develop and exploit our data analytics technology and proprietary algorithms. The Company's website address is www.clickstream.technology and our common stock is traded in the OTC Market under the symbol "CLIS".

The Company has developed a free to play gaming app, WINQUIK, based on an analytics platform that caters to the untapped market of casual users that will spend a few seconds to interact with a platform for free in order to win real money. Our primary target is not the sports betters or the fantasy players, who will join over time, but rather individuals who enjoy the low barrier to entry of entering a quick contest (short time investment) with the chance to win a prize (thrill of winning something for free). Our games will initially be quick to play quiz type games that allow the user to get involved in around 20 seconds, and then receive results from push notifications. Game types are set up dynamically. Because the format doesn't change, we can run games nightly for professional sports entities such as the NBA, NHL and NFL to individual events such as the Oscars, other awards shows, and new sporting events such as Soccer and NASCAR. Games and events can be automated from the backend of the operating system and launched automatically. Application Programming Interface (API) are plugged in to track results in real time, and there is a manual option to allow customs events that can be run through the platform.

In December 2020, the Company acquired Nebula Software Corp. owner of HeyPal, a language exchange platform which allows users from around the world to learn new languages through interactive change and social posts. The Company is currently in the process of commercializing this platform.

Note 2 – Going Concern

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. As reflected in its financial statements, the Company has not yet generated any revenues since its inception. In addition, during the three months ended December 31, 2020, the Company had incurred a net loss of $1,054,000 and used cash in operations of $715,000. These factors, among others, raise doubt about the Company's ability to continue as a going concern. In addition, our independent auditors, in their report on our audited financial statements for the year ended September 30, 2020, expressed substantial doubt about our ability to continue as a going concern. The accompanying financial statements do not include adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from an inability of the Company to continue as a going concern.

The Company has a limited operating history, which makes it difficult to evaluate our current business and future prospects. There have been no revenues generated from our business operations and we expect to incur further losses in the foreseeable future due to significant costs associated with our business development. There can be no assurance that our operations will ever generate sufficient revenues to fund our continuing operations, or that we will ever generate positive cash flow from our operations, or that we will attain or thereafter sustain profitability in any future period.

In March 2020, the World Health Organization declared that the rapidly spreading COVID-19 outbreak was a global pandemic (the "COVID-19 pandemic"). In response to the COVID-19 pandemic, many governments around the world have implemented, and continue to implement, a variety of measures to reduce the spread of COVID-19, including travel restrictions and bans, instructions to residents to practice social distancing, quarantine advisories, shelter-in-place orders and required closures of non-essential businesses. These government mandates have forced many in the sports industry to curtail drastically their operations or to temporarily suspend their operations entirely. Further, these measures have materially adversely affected, and may further adversely affect, consumer sentiment and discretionary spending patterns, economies and financial markets, and the Company's workforce, operations and customers.

The COVID-19 pandemic and the resulting economic conditions and government orders have resulted in a material decrease in consumer spending. The Company's financial results and prospects are dependent on the sale of these services. The Company's operations subsequent to September 30, 2020 maybe significantly and negatively impacted.

Due to the uncertain and rapidly evolving nature of current conditions around the world, the Company is unable to predict accurately the impact that the COVID-19 pandemic will have on its business going forward. With the spread of COVID-19 to other regions, such as Europe and the United States, the Company expects the COVID-19 pandemic and its effects to continue to have a significant adverse impact on its business for the duration of the pandemic and during the subsequent economic recovery, which could be an extended period of time.

Note 3 – Summary of Significant Accounting Policies

Accounting Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include assumptions made in estimated useful lives of property and equipment, accruals for potential liabilities, certain assumptions used in deriving the fair value of share-based compensation and realization of deferred tax assets.

Stock-Based Compensation

The Company issues shares of Common Stock as share-based compensation to employees and non- employees. The Company accounts for its share-based compensation to employees in accordance with the Financial Accounting Standards Board's ("FASB") ASC 718, Compensation – Stock Compensation. Stock-based compensation cost is measured at the grant date, based on the estimated fair value of the award, and is recognized as expense over the requisite service period.

Income Taxes

The Company follows the asset and liability method of accounting for income taxes. The Company recognizes deferred tax assets and liabilities to reflect the estimated future tax effects, calculated at anticipated future tax rates, of future deductible or taxable amounts attributable to events that have been recognized on a cumulative basis in the financial statements. A valuation allowance related to a deferred tax asset is recorded when it is more likely than not that some portion of the deferred tax asset will not be realized. Deferred tax assets and liabilities are adjusted for the effects of the changes in tax laws and rates of the date of enactment.

Fair Value of Financial Instruments

FASB Accounting Standards Codification ("ASC") 820-10 requires entities to disclose the fair value of financial instruments, both assets and liabilities recognized and not recognized on the balance sheet for which it is practicable to estimate fair value. ASC 820-10 defines the fair value of a financial instrument as the amount at which the instrument could be exchanged in a current transaction between willing parties.

The three (3) levels of fair value hierarchy are as follows:

Level 1 Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.

Level 3 Pricing inputs that are generally observable inputs and not corroborated by market data.

The carrying amounts of the Company's financial assets and liabilities, such as note receivable, accounts payable and accrued payables and notes and loan payable, approximate their fair values because of the short maturity of these instruments. The Company uses Level 1 inputs for its valuation of its investment. Due to its short term nature, Fair Value equals the recorded value.

Investment

Equity investments with readily determinable fair values are measured at fair value. Equity investments without readily determinable fair values are measured using the equity method or measured at cost with adjustments for observable changes in price or impairments (referred to as the measurement alternative). We perform a qualitative assessment on an annual basis and recognize an impairment if there are sufficient indicators that the fair value of the investment is less than carrying value. Changes in value are recorded as part of other (income) expense.

Net Loss Per Share

Basic earnings (loss) per share is computed using the weighted-average number of common shares outstanding during the period. Diluted earnings (loss) per share is computed using the weighted-average number of common shares and the dilutive effect of contingent shares outstanding during the period. Potentially dilutive contingent shares, which primarily consist of shares of convertible preferred stock are excluded from the diluted loss per share calculation if they are determined to be anti-dilutive. As of September 30, 2020 and 2019, basic and diluted shares outstanding are the same as effect of conversion of the preferred shares would be anti-dilutive.

Segments

The Company determined its reporting units in accordance with ASC 280, "Segment Reporting" ("ASC 280"). Management evaluates a reporting unit by first identifying its' operating segments under ASC 280. The Company then evaluates each operating segment to determine if it includes one or more components that constitute a business. If there are components within an operating segment that meet the definition of a business, the Company evaluates those components to determine if they must be aggregated into one or more reporting units. If applicable, when determining if it is appropriate to aggregate different operating segments, the Company determines if the segments are economically similar and, if so, the operating segments are aggregated.

Management has determined that the Company has one consolidated operating segment. The Company's reporting segment reflects the manner in which its chief operating decision maker reviews results and allocates resources. The Company's reporting segment meets the definition of an operating segment and does not include the aggregation of multiple operating segments.

Recently Adopted Accounting Pronouncements

Effective October 1, 2018, the Company adopted the guidance of ASC 842, Leases, which requires an entity to recognize a right-of-use asset and a lease liability for virtually all leases. The adoption of ASC 840 did not have any impact to the Company's financial statements as the Company's has no lease obligations as of and during the years ended September 30, 2020 and 2019.

In June 2016, the FASB issued ASU No. 2016-13, *Credit Losses - Measurement of Credit Losses on Financial Instruments ("ASC 326")*. ASU 2016-13 requires entities to use a forward-looking approach based on current expected credit losses ("CECL") to estimate credit losses on certain types of financial instruments, including trade receivables. This may result in the earlier recognition of allowances for losses. ASU 2016-13 is effective for the Company beginning July 1, 2023, and early adoption is permitted. The Company does not believe the potential impact of the new guidance and related codification improvements will be material to its financial position, results of operations and cash flows.

Other recent accounting pronouncements issued by the FASB, including its Emerging Issues Task Force, the American Institute of Certified Public Accountants, and the Securities and Exchange Commission are not believed by management to have a material impact on the Company's present or future financial statements.

Note 4 – Note Receivable, Investment and Option to Acquire Common Shares - Winners, Inc.

	12/31/2020	9/30/2020
A. Note Receivable	$515,000	$200,000
B. Investment in Winners, Inc.	35,000	35,000
C. Option to acquire common shares of Winners, Inc.	100,000	100,000
	$650,000	$335,000

A. *Note Receivable*

In July, 2020, the Company received a promissory note in the amount of $350,000 from Winners Inc., formerly known as GoooGreen, Inc. in exchange for cash. Winners Inc. (OTC:WNRS)(www.vegaswinners.com) is engaged in the business of sports gambling research, data, advice, analysis and predictions utilizing all available media, advertising formats and its database of users. The business and customers of Winners is expected to compliment and benefit that of the Company.

The note is secured by all tangible and intangible assets of Winners Inc., bears interest at a rate of 10% per annum and will mature on August 11, 2021. Subsequent to the receipt of the promissory note, a total of $150,000 had been collected. The balance of the note receivable as of September 30, 2020 is $200,000.

During the three months ended December 31, 2020, the Company advanced an additional $315,000 to Winners, Inc. The balance as of December 31, 2020 is $515,000.

B. *Investment in Winners Inc.*

In July 2020, the Company purchased 500,000 shares of Winners Inc. common stock representing approximately 3% of Winners, Inc. issued and outstanding common stock in exchange for cash of $50,000.

The Company accounted the investment to Winners Inc. pursuant to ASC 320, Investments - Debt and Equity, as the Company's equity interest does not give it the ability to exercise significant influence (generally less than 20% of an investee's equity) and accounts for the investment at fair value. The investment is then re-valued at each reporting date, with changes in the fair value reported in the consolidated statements of operations. As of September 30, 2020, the investment had a fair value of $35,000, resulting in a loss on investment of $15,000 during the year ended September 30, 2020.

C. *Option to acquire common shares of Winners, Inc.*

In August 2020, the Company obtained an option from Thomas Terwilliger, Winners Inc.'s Chief Executive Officer and shareholder, to purchase 14,901,200 common shares owned by him representing approximately 14% of the Winners Inc.'s voting interest for $175,000 for which the Company has provided a $100,000 non-refundable deposit. Once the Company has remitted the remaining $75,000 to Mr. Terwilliger, the option will be exercisable anytime starting on December 1, 2020 through March 31, 2021.

The Company followed the guidance of ASC 321, Investment – Equity Securities and accounted the option at cost of $100,000 at September 30, 2020. Once remaining balance of $75,000 is paid to Mr. Terwilliger and the option is exercised, the Company will account for the common shares to be acquired in accordance with ASC 320, Investments – Debt and Equity

Note 5– Acquisition of Nebula Software Corp.

On December 4, 2020, we entered into a Reorganization and Stock Purchase Agreement with Nebula Software Corp. and the Company whereby all of the shareholders of Nebula exchanged all of their shares of common stock for 10,000,000 newly issued shares of the Company common stock with a fair value of $128,000.

The Company accounted for the transaction as a business combination using the acquisition method of accounting based on Accounting Standards Codification ("ASC") 805 — Business Combinations, which requires recognition and measurement of all identifiable assets acquired and liabilities assumed at their fair value as of the date control is obtained. The Company determines the fair value of assets acquired and liabilities assumed based upon its best estimates of the acquisition-date fair value of assets acquired and liabilities assumed in the acquisition. Goodwill represents the excess of the purchase price over the fair value of the net tangible and identifiable intangible assets acquired. Key factors that contributed to the recognition of the SkyAuction goodwill were the opportunity to consolidate and complement existing content operations, trained workforce, proprietary software and operating platform, and the opportunity to generate future synergies with our existing business. The goodwill will not be amortized but will be tested annually for impairment.

The fair values of the intangible assets, as set forth below, were considered provisional at December 31, 2020 and were subject to adjustment. The following table summarizes the provisional fair value of the assets assumed in the acquisition:

Purchase Price Allocation

		Fair Value
Consideration Paid:		
Common Stock (10,000,000) shares at a fair value of $0.0128 per share)	$	128,000
Total consideration paid	$	128,000
Purchase Price Allocation:		
Goodwill		128,000
Total Purchase Price	$	128,000

Note 6– Related Party Transactions

Accounts Payable – Related Parties:

Accounts Payable – Related Parties represents unpaid fees to officers and stockholders for consulting and corporate services rendered to the Company.

During the year ended September 30, 2020, the Company entered into settlement agreements with certain officers and stockholders for the settlement of unpaid fees in the aggregate of $1,123,000 in exchange for cash payment of $100,000 and issuance of 6,750,000 shares of common stock with fair value of $18,000. As a result of these settlement, the Company recorded a gain of $1,005,000 to account the difference between the amount of debt settled and the fair value of the common shares issued. The gain was accounted as part of additional paid in capital pursuant to current accounting guidelines as it was the result of a settlement with related parties. As of December 31, 2020 and September 30, 2020, outstanding amounts due to these officers and stockholders amounted to $9,000.

Advances from Stockholders:

Advances from stockholders represents cash advances received from stockholders or expenses paid the stockholders in behalf of the Company.

During the year ended September 30, 2020, the Company recorded advances of $4,000 and paid $8,000. In addition, one stockholder settled advances of $8,000 in exchange for the issuance of 1,000,000 shares of common stock with a fair value of $3,000. As a result of this settlement, the Company recorded a gain of $5,000 to account for the difference between the amount of debt settled and the fair value of the common shares issued. The gain was accounted as part of additional paid in capital pursuant to current accounting guidelines as it was the result of settlement with a related party. As of December 31, 2020, and September 30, 2020, outstanding advances from stockholders amounted to $7,000.

Note 7 – Notes Payable Series A Preferred

Issuance of Series A Preferred Stock

The Company is authorized to issue 10,000,000 shares of Preferred Stock

The Series A has the following rights and privileges:

- have a conversion rate of 100 shares of Common Stock for each share of Preferred Stock;
- shall be treated pari passu with Common Stock except that the dividend on each share of Preferred Stock shall be the amount of dividend declared and paid on each share of common stock multiplied by the Conversion rate;
- shall be treated pari passu with Common Stock except that the payment on each share of Series A Convertible Preferred Stock shall be equal to the amount of the payment on each share of Common Stock multiplied by the Conversion Rate;
- shall vote on all matters as a class with the holders of Common Stock and each share of Series A Convertible Preferred Stock shall be entitled to the number of votes per share equal to the Conversion Rate;
- shall automatically be converted into shares of common stock at its then effective Conversion Rate upon the latest of:
    a. The closing of either a Form S-1 Registration or Form 1-A Offering under the Securities Act of 1933, as amended, covering the offer and sale to the public of Common Stock for the account of the Company with $5,000,000 in cash proceeds to the Company, net of underwriting discounts;
    b. The written consent of the holders of at least a majority of the then outstanding Series A Convertible Preferred stock; and
    c. January 1, 2022, as amended
- shall have anti-dilution rights (the "Anti-Dilution Rights") during the Two-year period after the Series A Convertible Preferred converted into shares of Common Stock at its then effective conversion Rate. The anti-dilution rights shall be a pro-rata to the holder's ownership of the Series A Convertible Preferred Stock. The company agrees to assure that the holders of the Series A Convertible Preferred Stock shall have and maintain at all times, full ratchet anti-dilution protection rights as to the total number of issued and outstanding shares of common stock and preferred stock of the Company from time to time, at the rate of 80%, calculated on a fully-diluted basis. In the event that the Company issues any shares of common stock, preferred stock or any security convertible into or exchangeable for common stock or preferred stock to any person or entity, the Company agrees to undertake all necessary measures as may be necessary or expedient to accommodate its performance under this Series A Convertible Preferred Stock Designation, including, without limitation, the amendment of its articles of incorporation to the extent necessary to provide for a sufficient number of shares of authorized common stock or preferred stock to be issued to Series A Convertible Preferred Stock holders so as to maintain in Series A Convertible Preferred Stock holders, a 80% interest in the common stock and preferred stock of the Company, calculated on a fully-diluted basis.

During the year ended September 30, 2020, the Company issued 1,000,000 shares of Series A Convertible Preferred Stock (Series A) in exchange for cash of $12,000 or $0.0125 per share. In addition, the Company issued 2,000,000 shares of its Series A to two non-related consultants for services rendered and 1,000,000 shares of its Series A to a related party pursuant to a consulting agreement with a total fair value of $38,000 which was based on the cash selling price of the Series A of $0.0125 per share

The Company considered the guidance of ASC 480-10, Distinguishing Liabilities From Equity to determine the appropriate treatment of the Series A shares. Pursuant to ASC 480-10, the Company determined that the Series A shares is an obligation to be settled, at the option of the Company, in cash or in variable number of shares with a fixed monetary value that should be recorded as a liability under ASC 480-10. As a result, the Company recorded the issuance of its Series A for cash and services with a total amount of $50,000 as a liability, Notes Payable – Series A Preferred.

Inherent Compensation

Prior to the issuance of the 4 million Series A shares in December 2019, the market capitalization of the Company was estimated to be $217,000 based upon the Company's issued and outstanding common stock of 83,438,231 shares. The Company determined that the Series A shareholders were granted an inherent compensation/benefit since the Series A shares are convertible to 400,000,000 shares of common stock that will result in a substantial change in the ownership of the Company upon its conversion. At the date of the issuance of the Series A, holders of the Series A shares on an if converted basis, will potentially own approximately 83% of the Company. As such, the Company recorded stock compensation of $180,000 based upon the estimated market capitalization of the Company and the estimated change in ownership to account for the inherent compensation as a result of the issuance of the Series A shares.

Note 8 - Stockholders' Equity (Deficit)

Issuance of Common Stock for Services

During the three months ended December 31, 2020, the Company issued a total of 100,000 shares of common stock to a consultant with a fair value of $8,000 for services rendered.

Issuance of Common Stock for Acquisition

During the three months ended December 31, 2020, the Company issued 10,000,000 shares of common stock to acquire 100% of Nebula Software Corp. with a fair value of $128,000.

Note 9 – Research and Development Costs

Research and development costs consist of expenditures for the research and development of new products and technology. These costs are primarily expenses to vendors contracted to perform research projects and develop technology for the Company's mobile gaming applications. Costs incurred for research and development are expensed as incurred.

During the three months ended December 31, 2020, the Company incurred $233,000 of research and development expenses relating to the Company's efforts to develop, design and enhance our mobile gaming app and the HeyPal app.

Note 10– Commitments and Contingencies

We are involved in certain legal proceedings that arise from time to time in the ordinary course of our business. Except for income tax contingencies, we record accruals for contingencies to the extent that our management concludes that the occurrence is probable and that the related amounts of loss can be reasonably estimated. Legal expenses associated with the contingency are expensed as incurred. There are no legal proceeding currently pending.

Note 11– Subsequent Events

Pursuant to FASB ASC 855, Management has evaluated all events and transactions that occurred from September 30, 2020 through the date of issuance of these financial statements.