SigmaBroadBand Co.
Statement of Operations
January through March 2018

	Jan - Mar 18
Ordinary Income/Expense	
Expense	
Bank Service Charges	15.00
Computer and Internet Expenses	49.70
Rent Expense	5,616.00
State Tax	50.00
Telephone Expense	59.85
Transfer Agent	357.00
Total Expense	6,147.55
Net Ordinary Income	-6,147.55
Net Income	**-6,147.55**

Unaudited

SIGMABROADBAND CO.

Statements of Operations

FOR THE THREE AND SIX MONTHS ENDED MARCH 31 2018 AND 2017

(Unaudited)

	Three Months Ended Dec 31,				Six Months Ended March 31,			
	2018		2017		2018		2017	
Expenses:								
Computer and Internet	$	50	$	30	$	79	$	59
Professional fees	$	357	$	3,607	$	3,964	$	30,318
Rent	$	5,616	$	5,616	$	11,232	$	7,116
Storage	$	-			$	-	$	840
Travel	$	-			$	-	$	474
Other	$	125	$	128	$	253	$	226,470
	$	6,148	$	9,380	$	15,528	$	265,277
Net loss before other income, expenses and income taxes	$	(6,148)	$	(9,380)	$	(15,528)	$	(265,277)
Other expenses								
Interest expense, net					$	-	$	-
Net loss before income taxes	$	(6,148)	$	(9,380)	$	(15,528)	$	(265,277)
Provision for Income taxes		-		-		-		-
Net Loss	$	(6,148)	$	(9,380)	$	(15,528)	$	(265,277)
Basic and dilutive net loss								
per share		$(0.11)		$0.00		$(0.21)		$(0.46)
Weighted average number of common								
shares outstanding, basic and diluted		5,024,724,000		5,024,724,000		24,724,000		246,844,000

The accompanying notes are an internal part of these condensed unaudited financial statements.

SigmaBroadBand Co.
Balance Sheet
As of March 31, 2018

		Mar 31, 18
ASSETS		
Current Assets		
Checking/Savings		
SigmaBroadBand Co - Checking		670.97
Total Checking/Savings		670.97
Total Current Assets		670.97
TOTAL ASSETS		**670.97**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Accrued Expenses		
Accrued Expenses - Other	28,401.96	
Accrued Interest	324,186.82	
Total Accrued Expenses		352,588.78
Credit Card Payable #0518		224.61
Due to JB		16,415.28
Due to JP		17,882.64
Due to MB		4,000.00
Loan From Peter Vasquez		46,408.74
Note Payable		10,000,000.00
Total Other Current Liabilities		10,437,520.05
Total Current Liabilities		10,437,520.05
Total Liabilities		10,437,520.05
Equity		
Additional Paid in Capital		306,212.10
Capital Stock		2,472.40
Capital Stock to be Issued		20,000.00
Retained Earnings		-10,759,386.03
Net Income		-6,147.55
Total Equity		-10,436,849.08
TOTAL LIABILITIES & EQUITY		**670.97**

Unaudited

SigmaBroadBand Co.
Statement of Cash Flows
January through March 2018

	Jan - Mar 18
OPERATING ACTIVITIES	
Net Income	-6,147.55
Adjustments to reconcile Net Income to net cash provided by operations:	
Accrued Expenses:Accrued Expenses - Other	28,401.96
Accrued Expenses:Accrued Interest	324,186.82
Credit Card Payable #0518	224.61
Due to JB	16,415.28
Due to JP	17,882.64
Due to MB	4,000.00
Loan From Peter Vasquez	46,408.74
Note Payable	10,000,000.00
Net cash provided by Operating Activities	10,431,372.50
FINANCING ACTIVITIES	
Additional Paid in Capital	306,212.10
Capital Stock	2,472.40
Capital Stock to be Issued	20,000.00
Opening Balance Equity	-1,202.52
Retained Earnings	-10,759,386.03
Net cash provided by Financing Activities	-10,431,904.05
Net cash increase for period	-531.55
Cash at beginning of period	1,202.52
Cash at end of period	**670.97**

Unaudited

SIGMABROADBAND CO.
NOTES TO FINANCIAL STATEMENTS
March 31, 2018
(Unaudited)

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization
SigmaBroadband Co. ("Sigma" or the "Company") was incorporated in Georgia in October 2012. The Company is a full service, facilities-based broadband service provider, local exchange and inter-exchange carrier serving residential and commercial customers with a special focus on rural areas.

Basis of Presentation
The accompanying unaudited financial statements have been prepared in accordance with U.S. generally accepted accounting principles for interim financial information. Certain information and footnote disclosures normally included in annual financial statements prepared in accordance with U.S. generally accepted accounting principles have been condensed or omitted pursuant to such principles and regulations of the Securities and Exchange Commission for Form 10-Q. All adjustments, consisting of normal recurring adjustments, have been made which, in the opinion of management, are necessary for a fair presentation of the results of interim periods. The results of operations for such interim periods are not necessarily indicative of the results that may be expected for a full year because of, among other things, seasonality factors in the retail business. The unaudited financial statements contained herein should be read in conjunction with the audited financial statements and notes thereto for the fiscal year ended December 31, 2016.

Equipment, net
Equipment is stated at cost. Major renewals and betterments are capitalized while maintenance and repairs, which do not extend the lives of the respective assets, are expensed when incurred. Depreciation is computed over the estimated useful lives of the assets using the straight-line method of accounting.

The Company has estimated the useful life of the equipment to be 10 years.

The cost and accumulated depreciation for equipment sold, retired, or otherwise disposed of are relieved from the accounts, and any resulting gains or losses are reflected in income.

At December 31, 2017 and December 31, 2016, the assets have been fully impaired.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information
The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share
Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at December 31, 2017.

Income Taxes
The Company follows the asset and liability method of accounting for future income taxes. Under this method, future income tax assets and liabilities are recorded based on temporary differences between the carrying amount of assets

and liabilities and their corresponding tax basis. In addition, the future benefits of income tax assets including unused tax losses, are recognized, subject to a valuation allowance to the extent that it is more likely than not that such future benefits will ultimately be realized. Future income tax assets and liabilities are measured using enacted tax rates and laws expected to apply when the tax liabilities or assets are to be either settled or realized. The Company's effective tax rate approximates the Federal statutory rates.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC 718," Compensation – Stock Compensation", when applicable. Under FASB Accounting Standards Codification No. 718, companies are required to measure the compensation costs of share-based compensation arrangements based on the grant-date fair value and recognize the costs in the financial statements over the period during which employees are required to provide services. Share-based compensation arrangements include stock options, restricted share plans, performance-based awards, share appreciation rights and employee share purchase plans. As such, compensation cost is measured on the date of grant at their fair value. Such compensation amounts, if any, are amortized over the respective vesting periods of the option grant. The Company applies this statement prospectively.

Equity instruments ("instruments") issued to other than employees are recorded on the basis of the fair value of the instruments, as required by FASB Accounting Standards Codification No. 718. FASB Accounting Standards Codification No. 505, Equity Based Payments to Non-Employees defines the measurement date and recognition period for such instruments. In general, the measurement date is when either a (a) performance commitment, as defined, is reached or (b) the earlier of (i) the non-employee performance is complete or (ii) the instruments are vested. The measured value related to the instruments is recognized over a period based on the facts and circumstances of each particular grant as defined in the FASB Accounting Standards Codification.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Cash and cash equivalents are stated at cost, which approximates fair value. The amount of cash equivalents as of December 31, 2017 and 2016 were nil.

Reclassification of Prior Period Financial Statements

Certain items previously reported have been reclassified to conform with the current year's presentation. The reclassification has no effect on aggregate assets, liabilities, equity, or net income as previous reported.

Recent Accounting Pronouncements

The Company has reviewed all recently issued, but not yet effective, accounting pronouncements and does not believe the future adoption of any such pronouncements may be expected to cause a material impact on our financial condition or the results of its operations.

In March 2016, the FASB issued ASU 2016-03. The amendments in this Update make the guidance in Updates 2014-02, 2014-03, 2014- 07, and 2014-18 effective immediately by removing their effective dates. The amendments also include transition provisions that provide that private companies are able to forgo a profitability assessment the first time they elect the accounting alternatives within the scope of this Update. The Company is in the process of evaluating the impact of the adoption of this ASU.

In March 2016, the FASB issued ASU 2016-09, Stock Compensation, which is intended to simplify several aspects of the accounting for share-based payment award transactions. The guidance will be effective for the fiscal year beginning after December 15, 2016, including interim periods within that year. The Company is in the process of evaluating the impact of the adoption of this ASU.

Note 2 – EQUIPMENT, NET

The Company's furniture and equipment at December 31, 2018 and December 31, 2017 consisted of the following:

	December 31, 2018	December 31, 2017
Telecommunications equipment	10,000,000	10,000,000
Less: accumulated depreciation	2,000,000	2,000,000
Less: impairment	8,000,000	8,000,000
Total	-	-

Note 3. NOTE PAYABLE

In December 2013, the Company signed an agreement to purchase certain telecommunications equipment for $10 million. The agreement called for the Company to sign an installment agreement for $1,000,0000. The installment agreement, as amended in November 2015, calls for this balance to be amortized over a six-year term with interest accruing at 8% per annum. Additionally, under the terms of this modification, payments will begin 48 months after the signing of the original agreement (December 2013) at which time all interest accrued until that time will be due and payable. Interest only payments will begin in month 49 and will continue through month 72 at which time a balloon payment of the principal and any unpaid interest will be due. At December 31, 2017 and December 31, 2016, accrued interest on this note totaled $324,187 and $284,187, respectively

Note 4. STOCKHOLDERS' DEFICIT

The Company has authorized 15,000,004 shares of preferred stock with no par value of $0.00001. No shares were issued or outstanding at June 30, 2017.

The company on July 3rd, 2017, approved a board resolution. It determined it was in the best interest of the company to affect a 1-for-100 reverse stock split of the outstanding shares of its common stock. Thereafter on July 24th, 2017, the company rescinded a 1-for-100 reverse stock split of the outstanding shares of its common stock, and all share references have been retroactively restated, accordingly.

As of September 14, 2017, the par value changed from $0.0001 to $0.00001. Preferred stock, par value $0.00001; 15,000,004 shares authorized. Preferred series A 4 shares authorized of which Jeffery A. Brown was issued 1. Preferred B series 10,000,000 shares authorized, issued 70,000, of which Jeffery A. Brown was issued 30,000 and Mark Bailey was issued 40,000. Preferred series C 5,000,000 shares authorized no shares issued.

The Company has authorized 9,984,999,996 shares of common stock with a par value of $0.00001 per share. At September 14, 2017, 24,724,000 shares of common stock were issued and outstanding.

The company on September 21st, 2017 issued Forty Thousand (40,000) shares of its Preferred Class "B" stock of SigmaBroadband Co. as full consideration for the issuance of the Shares by the Corporation, Mark A. Bailey agrees to forgive the indebtedness of $100,000 and apply that value to the companies Paid in Capital. This transaction resulted in the retirement of his $100,000 employment contract.

The company on September 21st, 2017 issued Five Billion (5,000,000,000) shares of its Common Class of stock of SigmaBroadband Co. and as full consideration for the issuance of the Shares by the Corporation, the Jeffery A. Brown agrees to forgive $50,000 and apply it to additional Paid-In Capital. Additionally, 30,000 class B preferred shares were issued to Jeffery Brown in exchange for Mr. Brown agreeing to forgive $75,000 and apply it to additional Paid-In Capital. Both transactions resulted in the retirement of his $125,000 employment contract.

On October 9th, 2017 – Jeffery A. Brown and Mark A. Bailey, Board Members discussed and approved a B.O.D. Resolution: Board of Directors is seeking to protect its stockholders. Consequently, management will be issuing the Series B Convertible Preferred to its thirty-nine (39) as per shareholders of record commensurate with the amount invested by each stockholder for the common stock they currently own. The Series B Convertible Preferred issuance is in addition to the common stock that the each of the shareholders of record own. Each Preferred share under this designation is priced at $2.50 per share, with the conversion upon maturity, for example, being one (1) preferred share for every one hundred thousand (100,000) common shares. Which resulted in the total issuance 17,180 Series B Convertible Preferred.

Note 5. COMMITMENTS AND CONTINGENCIES

The Company currently leases its offices on a month-to-month basis from the Company's President and stockholder for $1,872 per month.

Rent expense for the Q1 ending March 31, 2018 was $5,616 dollars. For the previous six months ending December 31, 2017 totaled $3,000 and $5,616 and was forgiven and converted to additional paid-in capital.

Note 6. GOING CONCERN

These financial statements have been prepared on a going concern basis, which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The Company has yet to demonstrate sustainable profitability and it does not currently have the funding to fully implement its business plan. Future losses are anticipated in the continued development of its business, raising substantial doubt about the Company's ability to continue as a going concern. The ability to continue as a going concern is dependent upon the Company generating profitable operations in the future and, or, obtaining the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management intends to finance operating costs over the next twelve months with existing cash on hand, loans from directors or stockholders or through debt or equity financings.

The financial statements do not include any 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 the possible inability of the Company to continue as a going concern.

Note 7. SUBSEQUENT EVENTS

The Company previously had a convertible debt owed to Mr. Peter Vasquez the 3rd. party debt holder Mr. Peter Vasquez received $125,000 into his trust account and proceeded to spend $ 46,408.74 on Company expenses upon the instructions of the Company C.E.O. Those expenses were paid directly by Mr. Peter Vasquez to Company vendors upon the verbal representation of Mr. Jeffery A. Brown, Company C.E.O.

1. I have reviewed this Annual ending December 31, 2017 Statement of SigmaBroadband Co;
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; and
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.

Dated: 05/15/2018 */s/*
Jeffery A. Brown

President , CEO