

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED**



**ISSUER INFORMATION AND DISCLOSURE STATEMENT PURSUANT
TO
RULE 15c2-11**

Strategic Management and Opportunity Corporation, Inc.

DATED JANUARY 23rd, 2019

CUSIP NUMBER: 86274C101

ALL INFORMATION FURNISHED HEREIN HAS BEEN PREPARED FROM THE BOOKS AND RECORDS OF STRATEGIC MANAGEMENT AND OPPORTUNITY CORPORATION, INC. (“COMPANY”) IN ACCORDANCE WITH RULE 15c2-11 PROMULGATED UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED.

NO DEALER, SALESMAN OR ANY OTHER PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATIONS NOT CONTAINED HEREIN IN CONNECTION WITH THE COMPANY. ANY REPRESENTATIONS NOT CONTAINED HEREIN MUST NOT BE RELIED UPON AS HAVING BEEN MADE OR AUTHORIZED BY THE COMPANY.

DELIVERY OF THIS INFORMATION DOES NOT IMPLY THAT THE INFORMATION CONTAINED HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO THE DATE OF THIS ISSUER INFORMATION AND DISCLOSURE STATEMENT.

INFORMATION AND DISCLOSURE STATEMENT

All information in this Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 promulgated under the Securities Exchange Act of 1934, as amended. The enumerated items and captions contained herein correspond to the format as set forth in that rule.

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED**

Part A General Company Information

Item 1: The exact name of the issuer and its predecessor (if any)

The Company's name is Strategic Management and Opportunity Corporation, Inc. The issuer's predecessor name was SMO Multimedia Corp. The Company changed its name to its current name on July 30, 2004.

Item 2: The address of the issuer's principal executive offices

429 Lenox Ave Miami Beach, FL 33139
Telephone: (786)805-3527
Email: smpp2019@gmail.com
www.strategicmanagementandopportunity.com
Investor Relations Contact:
NONE

The jurisdiction(s) and date of the issuers' incorporation or organization

Item 3: The Company was organized under the laws of the State of Nevada on February 17, 1999.

Share Structure

Part B

The exact title and class of securities outstanding

Item 4: The Company has one class of capital stock consisting of 404,195,157 shares of Common Stock outstanding. The Company's trading symbol is SMPP and CUSIP number is 86274C101

Par or stated value and description of the security

Item 5: The Common Stock has a par value of \$.001 and the Preferred Stock has no par value. The Common Stock has a one share one vote right with no other rights. There are currently no designations on the Preferred Stock.

The number of shares or total amount of the securities outstanding for each class of securities authorized.

Item 6:

As of the date, December 31st, 2018
Common Stock Authorized: 500,000,000
Common Stock Outstanding: 404,195,157
Public Float: 45,365,000
Preferred Stock Authorized: 0 Preferred
Stock Outstanding: 404,195,157
Number of Shareholders of Record: 327

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
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Part C **Business Information**

Item 7: **The name and address of the transfer agent**

Madison Stock Transfer 1688
East 16th Street Brooklyn, NY
11229
Telephone: 718-627-4453

Our transfer agent is registered under the Exchange Act and is regulated by the Securities and Exchange Commission.

Item 8: **Issuance History** see exhibit A

A. **Business of Issuer**

The Company was originally organized as a Nevada corporation on February 17, 1999 as a corporation under the name Skytalk Communications, Inc. The Company changed its name on January 24, 2002 to SMO Multimedia Corporation and then on July 30, 2004 (Note this is the date per Nevada Corp site, however Pinksheets.com shows December) to Strategic Management & Opportunities Corporation.

The previous Company business plan was a video and sales platform that allowed every person involved in on-line video production and advertising to log into a single interface. From publishers to production, our platform offers a complete sales solution for digital marketing. This business operation has not been successful or implemented since 2010.

In 2017 Strategic Management & Opportunity Corporation was acquired and reorganized; the entity is organized and filed under the State of Nevada and is a public company

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
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B. Business of the Company

Strategic Management Opportunity is now engaged in the business of acquiring farms, and producing the finest quality hemp in Colorado and other areas, creating incredibly efficacious raw full spectrum CBD oil for both bulk, CBD markets as well as refined individual creams, oils, lotions and ingestible for the individual consumer markets. Our mission is to deliver clinically studied full spectrum CBD in a variety of delivery systems to an emerging market of consumers in pain conditions ranging from joint and arthritis to more acute pains stemming from all kinds of diseases and surgeries. We endeavor to acquire and or merge with exciting and cutting edge companies that can help bring shareholder value, while having specific synergies that complement our mission. We will bring a leading team of executives who can move our company well into the 21st century and beyond. Current management intends to complete the business combination with Rx Development Corporation delivers data-driven, integrated, specializing in pharmaceutical online marketing and development . By leveraging our experience in Lead Generation, DME Pharmacies, and Retail Pharmacies, the Rx Development team is able to captivate, qualify, and engage users through multiple mediums and drive engagement with a company's target markets.

1. The form of organization of the issuer (e.g., corporation, partnership, limited liability company, etc.);

The organizational form of the issuer is a C Corporation.

2. The year the issuer (or any predecessor) was organized 1999

3. The issuer's fiscal year end date

The issuers' fiscal year end date is 12/31.

4. Whether the issuer has been in bankruptcy, receivership or any similar proceeding

The issuer has never been in bankruptcy, receivership or any similar proceeding.

5. Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets

The Company has conducted no business operations since 2010. The Company is currently in the process of completing a business combination with Applaud Global International, Inc.

6. Any default of the terms of any note, loan, lease, or other indebtedness or financing arrangements requiring the issuers to make payments

There has not been any default of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments. The Company does have a promissory note outstanding, that is disclosed in the below financials.

7. Any change of control

In addition, the shareholders held a meeting on December 7, 2017 and removed Julienne Audette as President, Secretary, Treasurer and sole director. At the same meeting the shareholders appointed James Tanner as President, CEO, Secretary, Treasurer and a Director. Mr. James Tanner, resigned as CEO on July 6th, 2018 and Mr. Peter Zompa was named CEO on July 6th, 2018

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED

8. Any increase of 10% or more of the same class of outstanding equity securities?

There has not been any increase of 10% or more of the same class of outstanding equity securities.

9. Any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization

The Company has applied with FINRA – OTC Market Operations for a 1 for 5,000 stock reverse. The corporate action was approved by FINRA September 24th 2018.

The Company was originally organized as a Nevada corporation on February 17, 1999 as a corporation under the name Skytalk Communications, Inc. The Company changed its name on January 24, 2002 to SMO Multimedia Corporation and then on July 30, 2004 (Note this is the date per Nevada Corp site, however pinksheets.com shows December) to Strategic Management & Opportunities Corporation. The Company is planning to complete a business combination with RX development Corporation

10. Any delisting of the issuers securities by any securities exchange or deletion from the OTC Bulletin Board

There has not been any delisting of the issuers securities by any securities exchange or deletion from the OTC Bulletin Board.

11. Any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal's parties, the nature and current status of the matter, and the amounts involved

There are no current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal's parties, the nature and current status of the matter, and the amounts involved.

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED**

Item 9: The nature of the products and services offered

The legal name of the Corporation is Strategic Management & Opportunity Corporation a Nevada Corporation, and is traded on the pinksheets.com, stock Symbol, "SMPP.PK". The Company is not presently doing business under any other assumed names or brands. The company is a shell.

Strategic Management Opportunity is a publicly traded Nevada corporation engaged in the business of acquiring farms, and producing the finest quality hemp in Colorado and other areas, creating incredibly efficacious raw full spectrum CBD oil for both bulk, CBD markets as well as refined individual creams, oils, lotions and ingestible for the individual consumer markets.

Item 10: The nature and Extent of the Issuer's Facilities

The daily business activity is based in Florida and is operated from an office located at 429 Lenox Ave Miami, FL 33139, Parameters: 1400 sq/ft office in structure of 22,000 sq/ft

Part D

MANAGEMENT STRUCTURE AND FINANCIAL INFORMATION

Item 11:

Name of beneficial owner(s)

Mr Peter Zompa is President, CEO and Chairman of the Board of the Directors.

Mr. Zompa owns 352,000,000 shares of common stock of Strategic Management & Opportunity Corporation (82% of the total issued and outstanding of Strategic Management & Opportunity Corporation) Mr. Zompa's compensation is zero dollars per year.

Mr Zompa's business address is as follows: 429 Lenox Ave Miami Beach, FL 33139

Legal/Disciplinary History.

Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. criminal proceeding (excluding traffic violations and other minor offenses); **NONE**
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; **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**

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
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Item 12: Financial information for the issuer's most recent fiscal period

The financial statements for the year end ended December 31, 2017 are attached hereto and incorporated in this disclosure statement by reference.

Item 13: Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.

The financial statements for the the years ended December 31, 2009 and December 31, 2008 are attached hereto and incorporated in this disclosure statement by reference.

Item 14: Beneficial Shareholder	Number of Shares	Percent
Peter Zompa	352,000,000	82%

There are no shareholders known to the Company who beneficially own more than five percent (5%) of any class of the Company's Common Stock, other than Peter Zompa, President, Chief Executive Officer and Chairman of the Board of Directors.

* The principal Peter Zompa who has sole dispositive and voting power over the shares. Mr. Zompa's address is 915 Lenox Ave Miami Beach, FL 33139

Item 15: Counsel	NO NAME
Accountant	TaxCare Inc 175 SW 7th St #1803 Miami , FL 33130

Item 16: Management's Discussion and Analysis or Plan of Operation

Current management intends to complete the business combination with Rx Developmental Inc. Rx Developmental Inc is global is an international team of that help design, create and monetize applications. The technology does not have to be current, just amazing. Rx Developmental will maximize the application and augment into reality.

Item 17: List of securities offerings and shares issued for services in the past two years

The company has no securities offerings and shares issued for services in the past two years

NEED TO DISCUSS REVERSE MERGER TRANSACTION (IF APPLICABLE) & ALL SHARES ISSUED FOR SERVICES

Item 18: Material Contracts

The company has no material contracts that will be required of or performed by them that are not in the normal course of business.

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED**

Item 19: Articles of Incorporation and Bylaws

The Articles of Incorporation and the Bylaws are attached hereto.

Item 20: Purchase of Equity Securities by the Issuer and Affiliated Purchasers

Neither the Company nor any “Affiliated Purchasers” made any purchases of the Company’s equity securities.

Item 21: Issuers Certifications

I, Peter Zompa, certify that:

1. I have reviewed this annual report as of December 31, 2018 Statement of this disclosure statement for Strategic Management & Opportunity Corporation
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 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.

Date: January 23rd, 2019

Name: Peter Zompa

Title: President/ CEO and Director

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED**

Item 12: Financial information for issuer's most recent fiscal period.

**Statement of Assets, Liabilities, and
Equity September 30th, 2018
UNAUDITED**

ASSETS

Assets

Cash	\$	0
In Process Technology Platform		0
Fixed Assets		0
Deposits		0
Goodwill		<u>0</u>
Total Assets		0
		<u>\$ 0</u>

LIABILITIES & SHAREHOLDERS' EQUITY

Liabilities

Convertible Notes Payable	\$	34,757.91
Due to Shareholders		<u>0</u>
Liabilities		<u>(34,757.91)</u>

Shareholders' Equity

Shareholders' Equity		<u>34,757.91</u>
Total Liabilities & Shareholders' Equity	\$	<u><u>0</u></u>

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Revenues and
Expenses
September 30th, 2018
UNAUDITED

Revenues	\$	0
Expenses		
Advertising & Marketing		0
Automobile Expense		0
Bank Service Charges		0
Bad Debt Expense		0
Dues & Subscriptions		0
Licenses & Permits		0
Miscellaneous		0
Professional Fees		0
Rent Expense		0
Phone & Internet		0
General & Administrative		0
Meals & Entertainment		0
		<u>0</u>
		0
Net Loss	\$	(0)

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Cash
Flow
September 30th, 2018
UNAUDITED

CASH FLOWS FROM OPERATING ACTIVITIES

Net income for the year	\$	(0)
Adjustment for :		
Depreciation		-
Amortization		-
Cash used in operations		<u>(0)</u>
 Decrease (increase) in working capital items		
Accounts receivable		0
Deposits and prepaid expenses		0
Accounts payable and accrued liabilities		<u>0</u>
Cash flows from operating activities		<u>(0)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Cash flows from investing activities	0
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CASH FLOWS FROM FINANCING ACTIVITIES

Advances from (repayments to) shareholder	0
Acquisition of (repayment of) debt	0
Cash flows from financing activities	0

NET INCREASE (DECREASE) IN CASH RESOURCES 0

CASH (DEFICIENCY) RESOURCES - Beginning of Year 0

CASH RESOURCES (DEFICIENCY) - End of Year 0

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Changes in Shareholders'
Equity
September 30th, 2018
UNAUDITED

Beginning Balance	_____0
Add: Net Increase to Shareholders' Equity	
Less: Net Decreases to Shareholders' Equity	_____(0)
Ending Balance	(0)

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR END
September 30th 2018
UNAUDITED

1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL

INFORMATION Nature of Business

Strategic Management & Opportunity Corporation is a technology driven company. The legal name of the Corporation is Strategic Management & Opportunity Corporation a Nevada Corporation, and is traded on the pinksheets.com, stock Symbol, "SMPP.PK". The Company is not presently doing business under any other assumed names or brands. The company is a shell.

The Company is organized in the state of Nevada and is a publically traded pink sheets, company traded under the symbol SMPP.PK.

Significant Accounting Policies

Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is recorded at rates designed to depreciate the cost of capital assets over their estimated useful lives.

Depreciation rates used are as follows:

- Furniture and equipment 20% declining balance
- Vehicle 30% declining balance
- Computer equipment 30% declining balance
- Leasehold improvements straight-line 5 years

2. CASH

Cash consists of cash which is currently sitting in the company checking account.

3. MEDIA CONTENT

The "Media Content" consists of proprietary and nonproprietary platforms and software which helps generate revenue from the internet.

4. FIXED ASSETS

The Company has no Fixed Assets.

5. GOODWILL

The Company has no Goodwill. However, when the Company does account for Goodwill it will be on the consolidation of SMPP based on pre-tax cash flow projections derived from financial budgets approved by management. This method of calculation is consistent with that adopted in the previous financial year. On an annual basis, management evaluates Goodwill for impairment. Based on management's assessment Goodwill on the consolidation is not impaired for the current financial year

6. NOTES PAYABLE

The Company classifies any loans and financial obligations due as Notes Payable. The company has a convertible note payable in the amount of \$34,757.91, owed to Jim Tanner. The note is convertible at par value (\$.001) with interest of 18% per annum, starting 2nd quarter June 30th 2018

7. DUE TO SHAREHOLDERS

The Company has not current loans to shareholders.

8. ADVERTISING & MARKETING

The Company has not marketed or advertised since 2010.

9. BAD DEBT EXPENSE

This amount represents accounts receivable which was deemed uncollectible by management in the current financial year. The Company has written off all accounts receivable.

10. PROFESSIONAL FEES

Professional Fees consist of costs associated with investor relations and legal expenses.

11. PHONE & INTERNET

Phone & Internet consists of costs associated with the set up of our phone system in addition to monthly phone and internet service costs.

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED

Item 13: Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence

Statement of Assets, Liabilities, and Equity
December 31st, 2017
UNAUDITED

ASSETS

Assets		
Cash	\$	0
In Process Technology Platform		0
Fixed Assets		0
Accounts Receivable		0
Goodwill		<u>0</u>
Assets		0
Total Assets	\$	<u><u>0</u></u>

LIABILITIES & SHAREHOLDERS' EQUITY

Liabilities		
Convertible Notes Payable	\$	<u>34,757.91</u>
Due to Shareholders		<u>0</u>
Liabilities		<u>(\$34,757.91)</u>
Shareholders' Equity		
Shareholders' Equity		<u>\$34,757.91</u>
Total Liabilities & Shareholders' Equity	\$	<u><u>0</u></u>

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Revenues and Expenses
December 31st, 2017
UNAUDITED

Revenues	\$ 0
Expenses	
Advertising & Marketing	0
Automobile Expense	0
Bank Service Charges	0
Bad Debt Expense	0
Depreciation Expense	0
Miscellaneous	0
Professional Fees	0
Rent Expense	0
Phone & Internet	0
General & Administrative	0
Meals & Entertainment	0
Salary Expense	0
	<u>0</u>
	0
Net Loss	\$ 0

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Cash Flow
December 31st, 2017
UNAUDITED

CASH FLOWS FROM OPERATING ACTIVITIES

Net income for the year	\$ 0
Adjustment for :	
Depreciation	<u>0</u>
Cash used in operations	0
Decrease (increase) in working capital items	
Accounts receivable	0
Accounts payable and accrued liabilities	<u>0</u>
Cash flows from operating activities	<u>0</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Cash flows from investing activities	0
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CASH FLOWS FROM FINANCING ACTIVITIES

Advances from (repayments to) shareholder	0
Cash flows from financing activities	0

NET INCREASE (DECREASE) IN CASH RESOURCES 0

CASH (DEFICIENCY) RESOURCES - Beginning of Year 0

CASH RESOURCES (DEFICIENCY) - End of Year 0

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Changes in
Shareholders'
Equity December 31st, 2017
UNAUDITED

Beginning Balance	<u>0</u>
Add: Net Increase to Shareholders' Equity	0
Less: Net Decreases to Shareholders' Equity	<u>0</u>
Ending Balance	<u>0</u>

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR ENDED
December 31st, 2018
UNAUDITED

1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL

INFORMATION Nature of Business

Strategic Management & Opportunity Corporation had no business in 2016. The Company is organized in the state of Nevada and is a publically traded pink sheets, company traded under the symbol SMPP.PK.

Significant Accounting Policies

Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is recorded at rates designed to depreciate the cost of capital assets over their estimated useful lives.

Depreciation rates used are as follows:

- Furniture and equipment 20% declining balance
- Vehicle 30% declining balance
- Computer equipment 30% declining balance
- Leasehold improvements straight-line 5 years

2. CASH

Cash consists of cash which is currently sitting in the company checking account.

3. IN PROCESS TECHNOLOGY PLATFORM

There was no In Process Technology Platform in 2017.

4. FIXED ASSETS

Fixed Assets consist of computers, office furniture, cameras, and equipment. The Company had no fixed assets in 2017.

5. ACCOUNTS RECEIVABLE

The collectability of our Accounts Receivable is evaluated on an annual basis. Amounts deemed uncollectible are written off to Bad Debt Expense.

6. GOODWILL

The balance of Goodwill on the consolidation of SMPP is based on pre-tax cash flow projections derived from financial budgets approved by management. This method of calculation is consistent with that adopted in the previous financial year.

On an annual basis, management evaluates Goodwill for impairment. Based on management's assessment Goodwill on the consolidation is not impaired for the current financial year.

7. NOTES PAYABLE

The Company classifies any loans and financial obligations due as Notes Payable. The company has a convertible note payable in the amount of \$34,757.91, owed to Jim Tanner. The note is convertible at par value (\$.001) with interest of 18% per annum, starting 2nd quarter June 30th 2018

8. DUE TO SHAREHOLDERS

This amount consists of loans made by shareholders to the company. The amount due to shareholders bears interest at a rate determined annually and has no fixed terms of repayment.

9. BAD DEBT EXPENSE

This amount represents accounts receivable balances which were deemed uncollectible by management in the current financial year.

10. DEPRECIATION

This amount primarily consists of equipment which was written off in the current financial year.

11. PHONE & INTERNET

Phone & Internet consists of costs associated with monthly phone and internet service costs.

**STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED**

**Statement of Assets, Liabilities, and Equity
September 30th 2018
UNAUDITED**

ASSETS

Assets

Cash	\$	0
In Process Technology Platform		0
Fixed Assets		0
Accounts Receivable		0
Goodwill		<u>0</u>
Assets		0
Total Assets	\$	<u><u>0</u></u>

LIABILITIES & SHAREHOLDERS' EQUITY

Liabilities

Due to Shareholders	\$	<u>0</u>
Liabilities		<u>(\$34,757.91)</u>
		<u>0</u>

Shareholders' Equity

Shareholders' Equity		<u>34,757.91</u>
Total Liabilities & Shareholders' Equity	\$	<u><u>0</u></u>

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Revenues and Expenses
September 30th 2018
UNAUDITED

Revenues	\$	0
Expenses		
Advertising & Marketing		0
Automobile Expense		0
Bank Service Charges		0
Bad Debt Expense		0
Depreciation Expense		0
Miscellaneous		0
Professional Fees		0
Rent Expense		0
Phone & Internet		0
General & Administrative		0
Meals & Entertainment		0
Salary Expense		0
		<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> 0
Net Loss	\$	0

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Cash Flow
September 30th 2018
UNAUDITED

CASH FLOWS FROM OPERATING ACTIVITIES

Net income for the year	\$ 0
Adjustment for:	
Depreciation	<u>0</u>
Cash used in operations	0
Decrease (increase) in working capital items	<u>0</u>
Accounts payable and accrued liabilities	<u>0</u>
Cash flows from operating activities	<u>0</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Cash flows from investing activities	0
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CASH FLOWS FROM FINANCING ACTIVITIES

Advances from (repayments to) shareholder	0
Cash flows from financing activities	0

NET INCREASE (DECREASE) IN CASH RESOURCES 0

CASH (DEFICIENCY) RESOURCES - Beginning of Year 0

CASH RESOURCES (DEFICIENCY) - End of Year 0

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
CONSOLIDATED
Statement of Changes in Shareholders'
Equity September 30th 2018
UNAUDITED

Beginning Balance	<u>0</u>
Add: Net Increase to Shareholders' Equity	0
Less: Net Decreases to Shareholders' Equity	<u>0</u>
Ending Balance	0

STRATEGIC MANAGEMENT & OPPORTUNITY CORP.
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR ENDED
September 30th, 2018
UNAUDITED

1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL

INFORMATION Nature of Business

Strategic Management & Opportunity Corporation has no business operations since 2010. The Company is organized in the state of Nevada and is a publically traded pink sheets, company traded under the symbol SMPP.PK.

Significant Accounting Policies

Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is recorded at rates designed to depreciate the cost of capital assets over their estimated useful lives.

Depreciation rates used are as follows:

- Furniture and equipment 20% declining balance
- Vehicle 30% declining balance
- Computer equipment 30% declining balance
- Leasehold improvements straight-line 5 years

2. CASH

Cash consists of cash which is currently sitting in the company checking account. The company currently has no bank account.

3. IN PROCESS TECHNOLOGY PLATFORM

The Company has no In Process Technology Platform in 2016.

4. FIXED ASSETS

Fixed Assets consist of computers, office furniture, cameras, and equipment.

5. ACCOUNTS RECEIVABLE

The collectability of our Accounts Receivable is evaluated on an annual basis. Amounts deemed uncollectible are written off to Bad Debt Expense.

6. GOODWILL

The balance of Goodwill on the consolidation of SMPP is based on pre-tax cash flow projections derived from financial budgets approved by management. This method of calculation is consistent with that adopted in the previous financial year.

On an annual basis, management evaluates Goodwill for impairment. Based on management's assessment Goodwill on the consolidation is not impaired for the current financial year.

7. DUE TO SHAREHOLDERS

This amount consists of loans made by shareholders to the company. The amount due to shareholders bears interest at a rate determined annually and has no fixed terms of repayment.

8. BAD DEBT EXPENSE

This amount represents accounts receivable balances which were deemed uncollectible by management in the current financial year.

9. DEPRECIATION

This amount primarily consists of equipment which was written off in the current financial year.

10. PHONE & INTERNET

Phone & Internet consists of costs associated with monthly phone and internet service costs.

Item 19: Articles of Incorporation and Bylaws

(NOTE: As company was incorporated in 1999, the name listed on the articles of incorporation is the original name of the corporation which is "Skytalk Communications, Inc.")