

OTC Pink® Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws, require issuers to provide *adequate current information* to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current, Limited or No Information. OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for OTC Pink Current Information tier.

Qualifications for the OTC Pink - Current Information Tier

Companies that make the information described below publicly available on a timely basis (90 days after fiscal year end for Annual Reports; 45 days after each fiscal quarter end for Quarterly Reports) qualify for the Current Information Tier. Financial reports must be prepared according to U.S. GAAP or IFRS, but are *not required to be audited* to qualify for the OTC Pink Current Information tier.

Initial Qualification:

1. Subscribe to the [OTC Disclosure & News Service](#) on www.OTCIQ.com to publish your financial reports and material news.
2. Create the following documents, save them in PDF format and upload them via www.OTCIQ.com:
 - Annual Financial statements (Document must Include: Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements) for the previous two fiscal years. If these reports are audited, please attach the audit letter from the [PCAOB](#) registered audit firm. Each year’s Annual Financial statements should be posted separately under the report type “Annual Report” in OTCIQ.
 - Any subsequent Quarterly Reports since the most recent Annual Report.
 - The most recent fiscal period end report should also include information in accordance with these OTC Pink Basic Disclosure Guidelines; use the fillable form beginning on page 3.
3. If financial reports are not audited by a [PCAOB](#) registered audit firm:
 - Submit a signed Attorney Letter Agreement (first two pages of the [Attorney Letter Guidelines](#)).
 - After following the appropriate procedures with a qualified attorney, upload an Attorney Letter complying with [Attorney Letter Guidelines](#) through your otciq.com account.

Ongoing Qualification:

1. **For each Fiscal Quarter End**, upload a Quarterly Report via www.OTCIQ.com within **45 days** of the quarter end. (A separate quarterly report is not required for the 4th quarter.) The Quarterly Report should include:
 - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
 - Quarterly financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements).
 - No Audit Letter or Attorney Letter is required.
2. **For each Fiscal Year End**, upload an Annual Report within **90 days** of the fiscal year end. The Annual Report should include:
 - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
 - Annual financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements, and Audit Letter, if the financial statements are audited).
3. If financial reports are not audited by a [PCAOB](#) registered audit firm, upload an Attorney Letter via www.OTCIQ.com complying with the [Attorney Letter Guidelines](#) within **120 days** of the fiscal year end.

Qualifications for the OTC Pink - Limited Information Tier

Companies that make the information described below publicly available within the prior 6 months qualify for the Limited Information Tier.

1. Subscribe to the OTC Disclosure & News Service on www.OTCIQ.com to publish your financial reports and material news.
2. Create a Quarterly Report or Annual Report for a fiscal period ended within the previous 6 months, save it in PDF format and upload it via www.OTCIQ.com. The Quarterly Report or Annual Report includes:
 - Balance Sheet, Income Statement, and Total Number of Issued and Outstanding Shares. Financial statements must be prepared in accordance with US GAAP, but are not required to be audited. (Please note that Cash Flow Statements are not required to qualify for the Limited Information tier; however, unless the financial statements include a Cash Flow Statement, no financial data will be included in the OTC Financials Data Service, which distributes company financial data to online investor portals and makes the data available on your company's Financials tab on www.otcm Markets.com)
 - A company in the Limited Information tier, may, but is not required to, include information in accordance with these OTC Pink Basic Disclosure Guidelines using the fillable form beginning on page 3.

Current Reporting of Material Corporate Events

OTC Markets Group encourages companies to make public disclosure available regarding corporate events that may be material to the issuer and its securities. Persons with knowledge of such events would be considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release within 4 business days following their occurrence, and posting such news release through the OTC Disclosure & News Service.

Material corporate events include:

- Entry or Termination of a Material Definitive Agreement
- Completion of Acquisition or Disposition of Assets, Including but not Limited to mergers
- Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of an Issuer
- Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement
- Costs Associated with Exit or Disposal Activities
- Material Impairments
- Sales of Equity Securities
- Material Modification to Rights of Security Holders
- Changes in Issuer's Certifying Accountant
- Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review
- Changes in Control of Issuer
- Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers
- Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year
- Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics
- Other events the issuer considers to be of importance

OTC Pink Basic Disclosure Guidelines

1) Name of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

Pocket Games, Inc.

2) Address of the issuer's principal executive offices

Company Headquarters

Address 1: 1732 1st Avenue

Address 2: #25955

Address 3: New York, NY 10128

Phone: 347 464 7532

Email: info@pocketgamesinc.com

Website(s): www.pocketgamesinc.com

IR Contact

Address 1: _____

Address 2: _____

Address 3: _____

Phone: _____

Email: _____

Website(s): _____

3) Security Information

Trading Symbol: PKGM

Exact title and class of securities outstanding: Common

CUSIP: 73035U109

Par or Stated Value: 0.0001

Total shares authorized: 10,000,000,000

as of: 31st Dec 2016

Total shares outstanding: 859,653,632

as of: 31st Dec 2016

Additional class of securities (if necessary):

Trading Symbol: _____

Exact title and class of securities outstanding: _____

CUSIP: _____

Par or Stated Value: _____

Total shares authorized: _____

as of: _____

Total shares outstanding: _____

as of: _____

Transfer Agent

Name: VStock Transfer

Address 1: 18 Lafayette Place

Address 2: Woodmere

Address 3: NY. 11598

Phone: 855-9VSTOCK

Is the Transfer Agent registered under the Exchange Act?*

Yes:

No:

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

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:

A 1000:1 split was filed with FINRA, but this lapsed and was not actioned.

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:

Date	Stock Class	Issued Stock	Note Holder	Description
08-Apr-15	Common	409,836	Vis Veres Group, Inc.	Rule 144 - Not Registered - No Legend
16-Apr-15	Common	517,241	Vis Veres Group, Inc.	Rule 144 - Not Registered - No Legend
04-May-15	Common	880,628	Vis Veres Group, Inc.	Rule 144 - Not Registered - No Legend
14-May-15	Common	403,974	Vis Veres Group, Inc.	Rule 144 - Not Registered - No Legend
09-Nov-15	Common	300,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
14-Dec-15	Common	900,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
08-Jan-16	Common	900,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
11-Jan-16	Common	850,340	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
13-Jan-16	Common	1,347,708	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
15-Jan-16	Common	1,428,571	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
19-Jan-16	Common	2,143,548	Vis Veres Group, Inc.	Rule 144 - Not Registered - No Legend
21-Jan-16	Common	1,500,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
22-Jan-16	Common	2,142,857	Vis Veres Group, Inc.	Rule 144 - Not Registered - No Legend
25-Jan-16	Common	1,443,001	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend

26-Jan-16	Common	1,800,000	JDF Capital, Inc.	Legend
26-Jan-16	Common	2,141,176	Vis Veres Group, Inc.	Rule 144 - Not Registered - No Legend
27-Jan-16	Common	1,835,317	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
28-Jan-16	Common	1,835,317	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
29-Jan-16	Common	2,430,555	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
29-Jan-16	Common	2,300,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
03-Feb-16	Common	2,400,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
03-Feb-16	Common	2,628,968	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
05-Feb-16	Common	2,800,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
05-Feb-16	Common	2,827,380	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
16-Feb-16	Common	2,941,176	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
17-Feb-16	Common	2,990,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
18-Feb-16	Common	3,200,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
18-Feb-16	Common	3,030,303	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
22-Feb-16	Common	3,790,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
23-Feb-16	Common	3,047,619	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
25-Feb-16	Common	3,870,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
29-Feb-16	Common	4,200,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
01-Mar-16	Common	3,035,714	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
01-Mar-16	Common	4,491,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
03-Mar-16	Common	5,079,365	Essex Global Investments Corp	Rule 144 - Not Registered - No Legend
04-Mar-16	Common	5,000,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
04-Mar-16	Common	5,300,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
14-Mar-16	Common	5,700,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend

Legend

Rule 144 - Not Registered - No Legend

Rule 144 - Not Registered - No Legend

Rule 144 - Not Registered - No Legend

Rule 144 - Not Registered - No Legend

Rule 144 - Not Registered - No Legend

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Rule 144 - Not Registered - No Legend

Rule 144 - Not Registered - No Legend

Rule 144 - Not Registered - No Legend

22-Mar-16	Common	6,000,000	JDF Capital, Inc.
22-Mar-16	Common	6,137,700	Crown Bridge Partners, LLC
22-Mar-16	Common	6,000,000	Vigere Capital, L.P.
01-Apr-16	Common	7,300,000	JDF Capital, Inc.
06-Apr-16	Common	7,734,500	Crown Bridge Partners, LLC
08-Apr-16	Common	8,700,000	JDF Capital, Inc.
21-Apr-16	Common	9,100,000	JDF Capital, Inc.
21-Apr-16	Common	9,330,000	Crown Bridge Partners, LLC
21-Apr-16	Common	9,100,000	Vigere Capital, L.P.
25-Apr-16	Common	9,330,000	Crown Bridge Partners, LLC
26-Apr-16	Common	9,780,000	Crown Bridge Partners, LLC
27-Apr-16	Common	10,050,000	Vigere Capital, L.P.
28-Apr-16	Common	10,000,000	JDF Capital, Inc.
29-Apr-16	Common	11,170,000	Crown Bridge Partners, LLC
29-Apr-16	Common	11,000,000	JDF Capital, Inc.
03-May-16	Common	12,400,000	Vigere Capital, L.P.
05-May-16	Common	13,500,000	JDF Capital, Inc.
05-May-16	Common	14,300,000	Crown Bridge Partners, LLC
09-May-16	Common	14,100,000	Vigere Capital, L.P.
09-May-16	Common	14,300,000	Crown Bridge Partners, LLC
11-May-16	Common	15,450,000	JDF Capital, Inc.
13-May-16	Common	17,100,000	Crown Bridge Partners, LLC
17-May-16	Common	16,800,000	Vigere Capital, L.P.
20-May-16	Common	19,600,000	Crown Bridge Partners, LLC

20-May-16	Common	19,200,000	JDF Capital, Inc.	Legend Rule 144 - Not Registered - No Legend
24-May-16	Common	20,500,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
24-May-16	Common	19,200,000	Vigere Capital, L.P.	Rule 144 - Not Registered - No Legend
25-May-16	Common	21,500,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
03-Jun-16	Common	24,500,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
06-Jun-16	Common	24,000,000	JDF Capital, Inc.	Rule 144 - Not Registered - No Legend
09-Jun-16	Common	25,800,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
10-Jun-16	Common	27,000,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
13-Jun-16	Common	26,500,000	Vigere Capital, L.P.	Rule 144 - Not Registered - No Legend
14-Jun-16	Common	28,300,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
02-Sep-16	Common	33,000,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
20-Sep-16	Common	35,000,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
06-Oct-16	Common	37,000,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend
13-Oct-16	Common	38,900,000	Crown Bridge Partners, LLC	Rule 144 - Not Registered - No Legend

- A. 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.

5) 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.

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

6) Describe 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;

The Company owns two subsidiary companies: Social Technology Holdings, Inc. and Kicksend, Inc. Pocket Games owns certain game title IP such as Idol Hands. Recently, Pocket Games has disbanded its Indian Operations and has made an agreement with the Directors of GodSpeed to offer services to Pocket Games at preferential rates on a 'work for hire' basis.

Pocket Games, Inc. is a new force in Video Games, aiming to bring together some of the industries key and influential figures to create a Company that delivers the very best in PC and Mobile gaming to the fast-growing gaming community.

The Company's modus operandi is to acquire fantastic IP, build brands around that IP and bring other Companies into the fold, in order to have a powerful base from which to succeed. It has already acquired its first IP in Idol Hands; a PC game was launched in 2015.

The Company acquired Social Technology Holdings, Inc. and Kicksend Holdings, Inc. in 2016.

B. Date and State (or Jurisdiction) of Incorporation:

Oct 2013, NY.

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

7372

7374

D. the issuer's fiscal year end date;

Oct 31st

E. principal products or services, and their markets;

Social Technology Holdings, Inc. is building a Technology Platform that allows Video Games Developers to offer their games to Asian markets. This product is in very early development.

Kicksend Holdings, Inc. has a photo app that allows customers to take photos on their mobile devices, send them to photo collection points digitally, such as Walmart, CVS and Target and have them printed and collect them in person.

7) Describe 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.

8) 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.

David Lovatt, CEO, President, Director.

Jon Spruce, CMO

Joseph Nejman, Board Member

- 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);

No

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;

No

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

No

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.

No

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.

Name ⁽¹⁾	Shares of Common Stock Beneficially Owned	Percent of Class	Shares of Series A Preferred Stock Beneficially Owned ⁽²⁾	Percent of Class	Shares of Series B Preferred Stock Beneficially Owned ⁽³⁾	Percent of Class	Shares of Series C Preferred Stock Beneficially Owned ⁽⁴⁾	Percent of Class
David Lovatt ⁽⁵⁾	2,835,865	1.32%	1,000	50.00%	80,000	20.00%	-	*
AEL Irrevocable Trust ⁽⁶⁾	-	*	750	37.50%	240,000	60.00%	197,438	*
Sugar House Trust ⁽⁷⁾	-	*	250	12.50%	80,000	20.00%	65,812	*

- (1) Except as otherwise indicated, the address of each beneficial owner is c/o Pocket Games, Inc., 1732 First Avenue, Suite 25955, New York, NY 10128.
- (2) Shares of our Series A Preferred Stock are not convertible into common stock and are entitled to 50,000 votes per share, and may vote with holders of the Corporation's Common Stock on all matters which common stockholders may vote.
- (3) Shares of our Series B Preferred Stock are entitled to 48% of the vote of the "fully-diluted common stock of the Corporation" (as defined), and may vote with holders of the Corporation's Common Stock on all matters which common stockholders may vote.
- (4) Shares of our Series C Preferred Stock are entitled to 12% of the vote of "fully-diluted common stock of the Corporation" (as defined), and may vote with holders of the Corporation's Common Stock on all matters which common stockholders may vote.
- (5) Chief Executive Officer and member of the Board of Directors.
- (6) Beneficial Shareholder of the Corporation.
- (7) Beneficial Shareholder of the Corporation.

9) 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: John Thomas
 Firm: John D. Thomas, P.C.
 Address 1: 11650 South State Street
 Address 2: Draper, Utah 84020
 Phone: (801) 816-2536
 Email:

Accountant or Auditor

Name: Chene Gardner
 Firm: Acadia Group
 Address 1: 11650 South State Street
 Address 2: Draper, Utah 84020
 Phone: 801-816-2500
 Email:

Investor Relations Consultant

Name: _____
 Firm: _____
 Address 1: _____
 Address 2: _____
 Phone: _____
 Email: _____

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.

Name: _____

Firm: _____

Address 1: _____

Address 2: _____

Phone: _____

Email: _____

10) Issuer Certification


The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

I, David Lovatt certify that:

1. I have reviewed this Annual Disclosure Statement of Pocket Games, Inc.;
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.

Dec 31st 2016



/s/ David Lovatt

Chief Executive Officer and principal financial officer

POCKET GAMES, INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Years Ended	
	October 31,	
	<u>2016</u>	<u>2015</u>
REVENUES		
Revenues, related parties	\$ 30,938	6,608
Revenues	172,283	17,766
Cost of revenues	<u>(15,591)</u>	<u>(32,824)</u>
Gross profit (loss)	<u>187,630</u>	<u>(8,450)</u>
OPERATING EXPENSES		
General and administrative	549,294	136,065
Officer compensation	270,627	281,533
Professional fees	<u>724,855</u>	<u>584,230</u>
Total Operating Expenses	<u>1,544,776</u>	<u>1,001,828</u>
LOSS FROM OPERATIONS	(1,357,146)	(1,010,278)
OTHER INCOME (EXPENSES)		
Other income	-	2,070
Gain (Loss) on change in fair value of derivative liability	1,011,805	(1,072,689)
Interest expense	(368,990)	(349,704)
Loss on settlement of debt	-	(26,530)
Loss on foreign currency transactions	<u>-</u>	<u>(2,314)</u>
Total Other Income (Expenses)	<u>642,815</u>	<u>(1,449,167)</u>
NET INCOME (LOSS) BEFORE INCOME TAXES	(714,331)	(2,459,445)
PROVISION FOR INCOME TAXES	<u>-</u>	<u>-</u>
NET INCOME (LOSS)	<u>\$ (714,331)</u>	<u>\$ (2,459,445)</u>

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

POCKET GAMES, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY (DEFICIT)
From November 1, 2014 through October 31, 2016
(Unaudited)

	Series A Preferred Stock		Series B Preferred Stock		Series C Preferred Stock		Common Stock		Additional Paid-In Capital	Subscriptions Payable	Accumulated Deficit	Accumulated Other Comprehensive Income	Total Stockholders' Equity (Deficit)
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount					
Balance, November 1, 2014	1,000	-	-	-	-	-	15,540,000	1,554	2,945,426	10,878	(3,159,539)	-	(201,681)
Common stock issued for subscriptions payable	-	-	-	-	-	-	155,400	16	10,862	(10,878)	-	-	-
Common stock issued for services	-	-	-	-	-	-	1,795,000	180	206,053	25,000	-	-	231,233
Common stock issued for accrued compensation	-	-	-	-	-	-	907,850	91	67,099	-	-	-	67,190
Common stock issued for cash	-	-	-	-	-	-	1,230,000	123	12,177	-	-	-	12,300
Common stock issued for conversion of debt	-	-	-	-	-	-	2,211,679	221	49,947	-	-	-	50,168
Common stock issued for subscriptions receivable	-	-	-	-	-	-	2,500,000	250	24,750	(25,000)	-	-	-
Issuance of stock options	-	-	-	-	-	-	-	-	16,614	-	-	-	16,614
Beneficial conversion feature of convertible debenture	-	-	-	-	-	-	-	-	487,871	-	-	-	487,871
Foreign currency translation adjustment	-	-	-	-	-	-	-	-	411	-	-	(54)	357
Net loss for the year ended October 31, 2015	-	-	-	-	-	-	-	-	-	-	(2,459,445)	-	(2,459,445)
Balance, October 31, 2015	<u>1,000</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>24,339,929</u>	<u>\$ 2,434</u>	<u>\$ 3,821,210</u>	<u>\$ -</u>	<u>\$ (5,618,984)</u>	<u>\$ (54)</u>	<u>\$ (1,795,394)</u>
Common stock issued for services	-	-	-	-	-	-	54,480,000	5,448	558,135	1,500	-	-	565,083
Common stock issued for conversion of debt	-	-	-	-	-	-	740,113,703	74,011	180,936	-	-	-	254,947
Beneficial conversion feature of convertible debenture	-	-	-	-	-	-	-	-	90,206	-	-	-	90,206
Series B Preferred stock issued for acquisition of Social Technology Holdings, Inc.	-	-	320,000	32	-	-	-	-	3,199,968	-	-	-	3,200,000
Series C Preferred stock issued for acquisition of Kicksend Holdings, Inc.	-	-	-	-	270,000	27	-	-	5,019,501	-	-	-	5,019,528
Foreign currency translation adjustment	-	-	-	-	-	-	-	-	-	-	-	109,500	109,500
Net income for the year ended October 31, 2016	-	-	-	-	-	-	-	-	-	-	(714,331)	-	(714,331)
Balance, October 31, 2016	<u>1,000</u>	<u>\$ -</u>	<u>320,000</u>	<u>\$ 32</u>	<u>270,000</u>	<u>\$ 27</u>	<u>818,933,632</u>	<u>\$ 81,894</u>	<u>\$ 12,869,956</u>	<u>\$ 1,500</u>	<u>\$ (6,333,315)</u>	<u>\$ 109,446</u>	<u>\$ 6,729,540</u>

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

POCKET GAMES, INC.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Years Ended	
	October 31,	
	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	\$ (714,331)	\$ (2,459,445)
Adjustments to reconcile net loss to net cash used by operating activities:		
Amortization of discount on convertible deventure	-	288,162
Contributed capital, related party	-	411
Depreciation expense	508	296
Shares issued for services, related parties	-	227,490
Shares issued for services	565,083	310,483
Cumulative affect of acquisitions	(514,279)	-
Interest expense for note derivative	-	16,614
Change in fair value of derivativel liabilities	(1,011,805)	1,072,689
Changes in operating assets and liabilities:		
Accounts receivable	(11,113)	-
Other current assets	(27,369)	(24,692)
Accounts payable	810,244	22,430
Accrued expenses, related parties	2,745	9,153
Accrued expenses	164,989	33,667
Accrued officer compensation	167,563	(18,756)
Net Cash Used by Operating Activities	(567,765)	(521,498)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of fixed assets	(3,746)	(4,716)
Net Cash Used by Investing Activities	(3,746)	(4,716)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on convertible debt	-	(134,000)
Payments on loans payable, related parties	(1,500)	(5,500)
Proceeds from convertible debenture	445,500	672,950
Proceeds from loans payable, related parties	-	4,492
Proceeds from sale of common stock	-	12,300
Net Cash Provided by Financing Activities	444,000	550,242
Foreign currency translation	109,500	(54)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(18,011)	23,974
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	24,404	430
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 6,393	\$ 24,404

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

Note 1 - Nature of Business and Significant Accounting Policies

Nature of Business

Pocket Games, Inc. (the “Company”) was incorporated on October 4, 2013 (“Inception”) under the laws of the State of Florida. The Company is engaged in the development, marketing and sale of interactive games for mobile devices, tablets and computers. The Company has limited customers and products and revenues to date.

On March 18, 2015, we created GodSpeed Games, Ltd., a limited company organized in accordance with the laws of India, and a wholly-owned subsidiary. GodSpeed operates out of Pune, India. GodSpeed Games provides Quality Assurance and testing services across all the major platforms and has vast experience in different game genres. Our experienced team is a mix of hardcore gamers and trained testing professionals, who understand both the technical and game-play aspects of a title. We help Game Studios to stay competitive in the challenging global market and ensure they keep production costs at a minimum.

On February 9, 2016, Pocket Games, Inc. entered into a Share Exchange Agreement (the “Exchange Agreement”) with Social Technology Holdings, Inc., a Delaware corporation (“STH”), AEL Irrevocable Trust (“AIT”), Sugar House Trust (“SHT”, and together with AIT, the “STH Majority Shareholders”) and David Lovatt, the principal and controlling shareholder of the Company (“Lovatt”) regarding the acquisition by the Company from the STH Majority Shareholders of 20,000,000 shares of Class A common stock, par value \$0.0001 per share, of STH (the “STH Class A Common Stock”) and 2,000,000 shares of Class B common stock, par value \$0.0001 per share, of STH (the “STH Class B Common Stock”). The STH Class A Common Stock and the STH Class B Common Stock transferred to the Company by the STH Majority Shareholders constitute 80% of the issued and outstanding shares of STH Class A Common Stock and 100% of the STH Class B Common Stock.

In exchange for the STH Class A Common Stock and STH Class B Common Stock, the Company issued to the STH Majority Shareholders an aggregate of 320,000 shares of non-redeemable, voting convertible shares of Series B preferred stock of the Company (the “Company Series B Preferred Stock”). In addition, Lovatt, as the owner of 1,000 shares, or 100%, of Company’s Series A Preferred Stock, returned such shares to the Company treasury, in exchange for which the Company reissued 500 shares of such Series A Preferred Stock to the STH Majority Shareholders, and 500 shares of Company Series A Preferred Stock, together with 80,000 shares of Company Series B Preferred Stock, to Lovatt. Each share of the Company’s Series A Preferred Stock entitles the holder(s) to cast 50,000 votes at any meeting of Company stockholders or in connection with any consents required of Company common stockholders. After the share exchange, Lovatt will maintain control of the Company.

We develop games and provide end-end services for software and application development. We also have a dedicated division for server support and cloud management. Our clients rely on us to support their core IT architecture and provide 24/7 support for their business critical infrastructure

The Company has adopted a fiscal year end of October 31.

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and short-term highly liquid investments purchased with original maturities of three months or less. Cash and cash equivalents at October 31, 2016 and 2015 were \$6,393 and \$24,404, respectively.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable may result from our product sales or outsourced application development services. Management must make estimates of the uncollectability of accounts receivables. Management specifically analyzed customer concentrations, customer credit-worthiness, current economic trends and changes in customer payment terms when evaluating the adequacy of the allowance for doubtful accounts.

Revenue Recognition

The Company generates revenue from three sources; sale of game applications, sale of advertising provided with games, and outsourced application development services. The Company recognizes revenue using four basic criteria that must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred; (3) the selling price is fixed and determinable; and (4) collectability is reasonably assured, which is typically after receipt of payment and delivery, net of any credit card charge-backs and refunds. Determination of criteria (3) and (4) are based on management’s judgment regarding the fixed

nature of the selling prices of the products delivered and the collectability of those amounts. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company defers any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required. Revenues on advertising are deferred and recognized ratably over the advertising period.

Income Taxes

The Company recognizes deferred tax assets and liabilities based on differences between the financial reporting and tax basis of assets and liabilities using the enacted tax rates and laws that are expected to be in effect when the differences are expected to be recovered. The Company provides a valuation allowance for deferred tax assets for which it does not consider realization of such assets to be more likely than not.

Note 2 - Going Concern

As shown in the accompanying financial statements, the Company has incurred continuous losses from operations, has an accumulated deficit of \$6,333,315, has a negative working capital of \$2,154,527 and has cash on hand of \$6,393 as of October 31, 2016, and has generated minimal revenues to date. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management is currently seeking additional sources of capital to fund short term operations through debt or equity investments, including loans from Officers and Directors. The Company, however, is dependent upon its ability to secure equity and/or debt financing and there are no assurances that the Company will be successful, therefore, without sufficient financing it would be unlikely for the Company to continue as a going concern.

The financial statements do not include any adjustments that might result from the outcome of any uncertainty as to the Company's ability to continue as a going concern. The financial statements also do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 3 – Related Party Transactions

Promissory Note

From time to time the Company received unsecured loans, bearing interest at 12% per annum, maturing on December 31, 2014 (in default) from one of the Company's Directors and Treasurer, as disclosed in Note 4.

Stock Issuances

On February 17, 2015, the Company issued 478,850 shares of common stock to an officer of the Company as payment for accrued compensation in lieu of cash. The fair value of the common stock was \$47,885 based on the closing stock price of the Company's common stock on the date of grant which is the best evidence of fair value.

On June 4, 2015, the Company issued 429,000 shares of common stock to an officer of the Company as payment for accrued compensation in lieu of cash. The fair value of the common stock was \$19,305 based on the closing stock price of the Company's common stock on the date of grant which is the best evidence of fair value.

On September 9, 2015, the Company issued 300,000 shares to employees of the Company as payment for compensation in lieu of cash. The fair value of the common stock was \$50,550 based on closing stock price of the Company's common stock on the date of grant which is the best evidence of fair value.

On October 20, 2015, the Company issued 1,000,000 shares to employees of the Company as payment for compensation in lieu of cash. The fair value of the common stock was \$80,000 based on closing stock price of the Company's common stock on the date of grant which is the best evidence of fair value.

Revenues

Total revenue recognized were \$203,221 and \$24,374 for the years ended October 31, 2016 and 2015, respectively. The Company entered into a contract with a related party during the fiscal year ended October 31, 2015, whereby, the Company will perform testing on games and applications. The revenue recognized as a result of this agreement is \$30,938 out of the total \$203,221 or 18% of total revenue and has been disclosed as revenues, related parties.

Employment Contracts

On October 4, 2013, the Company entered into two employment agreements with the two officers of the Company. Both agreements are for a term of three years and require monthly payments of \$10,000 to each officer. Accrued compensation was \$299,486 and

\$131,923 at October 31, 2016 and 2015, respectively.

Note 4 – Loans Payable, Related Parties

Loans payable, related parties, consists of the following at and October 31, 2016 and 2015, respectively:

	October 31, 2016	October31, 2015
12% unsecured promissory note, bearing interest at 12% per annum from a related party, one of the Company's Directors and Treasurer, maturing on December 31, 2014 (in default).	\$ 9,500	\$ 9,500
Miscellaneous loans, non-interest bearing, due on demand	3,781	5,281
	<u>\$ 13,281</u>	<u>\$ 14,781</u>

The Company recognized interest expense of \$1,165 and \$1,343 during the years ended October 31, 2016 and 2015, respectively. No interest has been paid to date.

Note 5 – Convertible Debenture

Convertible debentures consist of the following at January 31, 2016 and October 31, 2015, respectively:

	October 31, 2016	October 31, 2015
Originated June 8, 2015, unsecured \$53,000 convertible promissory note, which carries an 8% interest rate and matures on March 8, 2016 (“Second Vis Vires Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the three lowest closing bid prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. In the event of default, the minimum amount due is 150% x (outstanding principal plus unpaid interest), and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares.	\$ -	\$ 30,209
Originated July 22, 2015, unsecured \$38,000 convertible promissory note, which carries an 8% interest rate and matures on April 22, 2016 (“Third Vis Vires Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (51%) of the average of the three lowest closing bid prices of the Company’s common stock for the thirty (30) trading days prior to the conversion date. In the event of default, the minimum amount due is 150% x (outstanding principal plus unpaid interest), and the debt holder is limited to owning 9.99% of the Company’s issued and outstanding shares.	-	13,127
Originated August 17, 2015, unsecured \$48,000 convertible promissory note, which carries an 8% interest rate and matures on May 20, 2016 (“Fourth Vis Vires Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (51%) of the average of the three lowest closing bid prices of the Company’s common stock for the thirty (30) trading days prior to the conversion date. In the event of default, the minimum amount due is 150% x (outstanding principal plus unpaid interest), and the debt holder is limited to owning 9.99% of the Company’s issued and outstanding shares.	-	12,997
Originated May 7, 2015, unsecured \$10,000 convertible promissory note, which carries an 8% interest rate and matures on February 8, 2016 (“First 145 Carroll Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the three lowest closing bid prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares.	10,000	7,689
Originated May 8, 2015, unsecured \$110,000 convertible promissory note, which carries a 10% interest rate and matures on May 8, 2016 (“First JDF Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the three lowest closing bid prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares.	48,400	47,854
Originated October 9, 2015, unsecured \$61,600 convertible promissory note, which carries a 10% interest rate and matures on October 9, 2016 (“Second JDF Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the three lowest reported sales prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares.	26,209	3,703

Originated May 27, 2015, unsecured \$74,500 convertible promissory note, which carries an 8% interest rate and matures on November 27, 2015 (“First Minerva Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the three lowest closing bid prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares.	74,500	70,937
Originated June 29, 2015, unsecured \$10,000 convertible promissory note, which carries an 8% interest rate and matures on February 28, 2016 (“Second Minerva Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the three lowest closing bid prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares.	10,000	7,026
Originated July 9, 2015, unsecured \$53,000 convertible promissory note, which carries a 10% interest rate and matures on July 9, 2016 (“First Essex Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the lowest closing price of the Company’s common stock for the ten (10) trading days prior to the conversion date.	-	35,840
Originated August 4, 2015 unsecured \$20,350 convertible promissory note, which carries an 8% interest rate and matures on August 6, 2016 (“First Abramowitz Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the (3) lowest closing prices of the Company’s common stock, or \$0.00005 per share, for the ten (10) trading days prior to the conversion date.	20,350	4,893
Originated September 10, 2015, unsecured \$30,250 convertible promissory note, which carries an 8% interest rate and matures on September 10, 2016 (“First Vigere Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the (3) lowest closing prices of the Company’s common stock for the ten (10) trading days prior to the conversion date.	30,250	4,215
Originated October 15, 2015, unsecured \$30,250 convertible promissory note, which carries an 8% interest rate and matures on October 15, 2016 (“Second Vigere Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the (3) lowest closing prices of the Company’s common stock for the ten (10) trading days prior to the conversion date.	30,250	1,962
Originated January 5, 2016, unsecured \$30,800 convertible promissory note (\$8,000 received as of January 31, 2016), which carries an 8% interest rate and matures on January 5, 2017 (“Fourth JDF Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the three lowest reported sales prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares.	8,000	-
Originated February 8, 2016, unsecured \$17,000 convertible promissory note, which carries a 10% interest rate and matures on February 8, 2017 (“Third Minerva Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to forty-two percent (42%) of the lowest closing price of the Company’s common stock for the ten (10) trading days prior to the conversion date.	17,000	-
Originated February 8, 2016, unsecured \$17,000 convertible promissory note, which carries	17,000	-

a 10% interest rate and matures on February 8, 2017 (“Second Essex Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to forty-two percent (42%) of the lowest closing price of the Company’s common stock for the ten (10) trading days prior to the conversion date.

Originated February 8, 2016, unsecured \$7,000 convertible promissory note, which carries a 10% interest rate and matures on February 8, 2017 (“First Grant Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to forty-two percent (42%) of the lowest closing price of the Company’s common stock for the ten (10) trading days prior to the conversion date. 7,000 -

Originated February 18, 2016, unsecured \$26,500 convertible promissory note, which carries an 8% interest rate and matures on February 18, 2017 (“First Crown Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-one percent (51%) of the lowest trading price of the Company’s common stock for the twenty (20) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares. 26,500 -

Originated February 12, 2016, unsecured \$130,007 convertible promissory note, which carries a 5% interest rate and matures on August 12, 2016 (“Second Crown Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-one percent (51%) of the lowest trading price of the Company’s common stock for the twenty (20) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares. 63,442 -

Originated March 17, 2016, unsecured \$66,550 convertible promissory note, which carries an 8% interest rate and matures on March 17, 2017 (“Fifth Vigere Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the (3) lowest closing prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. 45,655 -

Originated March 24, 2016, unsecured \$60,500 convertible promissory note, which carries an 8% interest rate and matures on March 24, 2017 (“Third Vigere Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the (3) lowest closing prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. 60,500 -

Originated May 4, 2016, unsecured \$30,000 convertible promissory note, which carries a 10% interest rate and matures on May 4, 2017 (“Third Essex Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the lowest closing price of the Company’s common stock for the ten (10) trading days prior to the conversion date. 30,000 -

Originated May 19, 2016, unsecured \$55,000 convertible promissory note, which carries a 10% interest rate and matures on May 19, 2017 (“Fifth JDF Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to sixty percent (60%) of the lowest reported sales prices of the Company’s common stock for the twenty (20) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares. 55,000 -

Originated June 13, 2016, unsecured \$11,100 convertible promissory note, which carries a 10% interest rate and matures on June 13, 2017 (“Second Grant Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to forty-two percent (42%) of the lowest closing price of the Company’s common stock for the ten (10) trading days prior to the conversion date. 11,100 -

Originated June 24, 2016, unsecured \$27,500 convertible promissory note, which carries a 12.5% interest rate and matures on June 24, 2017 (“Fifth Essex Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the lowest closing price of the Company’s common stock for the ten (10) trading days prior to the conversion date. 27,500 -

Originated June 30, 2016, unsecured \$11,500 convertible promissory note, which carries an 8% interest rate and matures on June 30, 2017 (“Third Crown Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-one percent (51%) of the lowest trading price of the Company’s common stock for the twenty (20) trading days prior to the conversion date. The note carries a twenty two percent (22%) interest rate in the event of default, and the debt holder is limited to owning 4.99% of the Company’s issued and outstanding shares. 11,500 -

Originated September 7, 2016, unsecured \$60,500 convertible promissory note, which carries an 8% interest rate and matures on September 7, 2017 (“Forth Vigere Note”). The principal and interest is convertible into shares of common stock at the discretion of the note holder at a price equal to fifty-eight percent (58%) of the average of the (3) lowest closing prices of the Company’s common stock for the ten (10) trading days prior to the conversion date. 60,500 -

Convertible debenture	698,657	240,452
Less: current maturities of convertible debenture	(698,657)	(240,452)
Long term convertible debenture	<u>\$ -</u>	<u>\$ -</u>

The Company recognized interest expense in the amount of \$29,603 and \$36,523 for the years months ended October 31, 2016 and 2015, respectively, related to the convertible debentures above.

Note 6 – Changes in Stockholders’ Equity (Deficit)

Authorized Shares, Common Stock

The Company is authorized to issue 5,000,000,000 shares of \$0.0001 par value common stock. As of October 31, 2016, 818,933,632 shares were issued and outstanding.

Authorized Shares, Preferred Stock

The Company is also authorized to issue 1,000,000,000 shares of its preferred stock. On April 25, 2014, the Company designated (the “Designation”) a series of our preferred stock as Series A Preferred Stock, (“Series A Preferred Stock”) and issued 1,000 shares of the Series A Preferred Stock to its chief executive officer and sole director.

Common Stock Issuances, for the Period Ending October 31, 2015

During the year ended October 31, 2015, the Company issued 4,295,000 shares of common stock for consulting services. The fair value of the common stock was \$471,232 based on the market price of the Company’s common stock on the date of grant.

During the year ended October 31, 2015, the Company issued 907,850 shares of common stock for payment of accrued compensation to the president of the Company. The fair value of the common stock was \$67,190 based on the market price of the Company’s common stock on the date of grant.

During the year ended October 31, 2015, the Company issued 1,230,000 shares of common stock for cash in the amount of \$12,300.

During the year ended October 31, 2015, the Company issued 2,211,679 shares of common stock for the conversion of convertible notes payable in the amount of \$50,168. As the conversions were within the terms of the agreement, no additional gain or loss on the conversion has been recognized.

Subscriptions Payable, for the Period Ending October 31, 2015

On November 6, 2014, the Company issued 155,400 shares of common stock pursuant to an agreement with a consultant which had previously been recorded as Subscriptions Payable in the amount of \$10,878 in the accompanying balance sheet at October 31, 2014.

Common Stock Issuances, for the Period Ending October 31, 2016

During the year ended October 31, 2016, the Company issued 54,480,000 shares of common stock for consulting services. The fair value of the common stock issued was \$565,083 based on the market price of the Company's common stock on the date of grant.

Settlement of convertible debt, for the Period Ending October 31, 2016

During the year ended October 31, 2016, the Company issued 740,113,703 shares of common stock for the conversion of convertible notes payable in the amount of \$254,947. As the conversions were within the terms of the agreement, no additional gain or loss on the conversion has been recognized.

Note 7 – Subsequent Events

The Company has evaluated subsequent events for the period of October 31, 2016 through the date the financial statements were issued, and concluded there were no other events or transactions occurring during this period that required recognition or disclosure in its financial statements.

POCKET GAMES, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

ASSETS

	October 31,	
	2016	2015
CURRENT ASSETS		
Cash and cash equivalents	\$ 6,393	\$ 24,404
Accounts receivable	11,113	-
Loan origination costs	-	25,675
Other current assets	54,789	1,745
Total Current Assets	72,295	51,824
FIXED ASSETS, NET	7,658	4,420
OTHER ASSETS		
Intangible assets, net	1,076,409	-
Goodwill	8,600,000	-
Total Other Assets	9,676,409	-
TOTAL ASSETS	\$ 9,756,362	\$ 56,244

LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)

CURRENT LIABILITIES		
Accounts payable	\$ 860,078	\$ 49,834
Accrued expenses, related parties	15,969	13,224
Accrued expenses	196,751	31,762
Accrued compensation	299,486	131,923
Derivative liability	-	1,369,662
Line of credit	142,600	-
Loans payable, related parties	13,281	14,781
Convertible debenture, net of discount of \$-0- and \$298,497, respectively	698,657	240,452
Total Current Liabilities	2,226,822	1,851,638
LONG TERM LIABILITIES		
Notes payable	800,000	-
Total Long Term Liabilities	800,000	-
TOTAL LIABILITIES	3,026,822	1,851,638
STOCKHOLDERS' EQUITY (DEFICIT)		
Preferred stock, \$0.0001 par value; 1,000,000,000 shares authorized		
Preferred stock designated, Series A, \$0.0001 par value, 1,000 and -0- shares issued and outstanding, respectively	-	-
Preferred stock designated, Series B, \$0.0001 par value, 320,000 and -0- shares issued and outstanding, respectively	32	-
Preferred stock designated, Series C, \$0.0001 par value, 270,000 and -0- shares issued and outstanding, respectively	27	-
Common stock, \$0.0001 par value; 5,000,000,000 shares authorized, 818,933,632 and 24,339,929 shares issued and outstanding, respectively	81,894	2,434
Additional paid-in capital	12,869,956	3,821,210
Subscriptions payable, consisting of -0- and 155,400 shares, respectively	-	-
Subscriptions receivable	1,500	-
Accumulated deficit	(6,333,315)	(5,618,984)
Accumulated other comprehensive loss	109,446	(54)
Total Stockholders' Equity (Deficit)	6,729,540	(1,795,394)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	\$ 9,756,362	\$ 56,244

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