ALTAVOZ ENTERTAINMENT, INC.

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

ALTAVOZ ENTERTAINMENT, INC.
FOR THE YEAR ENDED DECEMBER 31, 2022

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ALTAVOZ ENTERTAINMENT, INC.
CONSOLIDATED BALANCE SHEET

		December 31, 2022 (Unaudited)
ASSETS		
Current Assets:		
Cash	$	33,130
Inventory		62,915
Advances - Related Party		-
Accounts Receivable		13,930
Prepaid Expenses		-
Total Current Assets		109,975
Intellectual Property		250,000
Property and Equipment, Net of accumulated depreciation of $0		-
TOTAL ASSETS	$	**359,975**
LIABILITIES AND STOCKHOLDERS' DEFICIT		
LIABILITIES		
Current Liabilities:		
Accounts Payable and Other Accrued Expenses	$	130,632
Payable to Officer for Signing Bonus		(5,913)
Advances From Officers		-
Notes Payable		2,170,951
Due To Venture Investment Group LLC - Judgement Against Company		7,889,661
Total Current Liabilities		10,185,330
Noncurrent Liabilities		
		-
TOTAL LIABILITIES		10,185,330
COMMITMENTS AND CONTINGENCIES - SEE NOTE 5		
STOCKHOLDERS' DEFICIT		
Preferred Shares, 100,000,000 authorized of which the following have been designated:		-
Series B Convertible Preferred Stock,15,000,000 authorized, none issued and outstanding		-
Series C Convertible Preferred Stock, 70,000,000 authorized, 68,821,946 issued and outstanding		68,822
Common stock, par value $0.001 per share; 750,000,000 shares authorized; 747,020,916 issued and outstanding at December 31, 2022 and 747,020,916 issued and outstanding at December 31, 2021		747,021
Additional Paid-in Capital		538,817
Accumulated Deficit		(11,180,015)
TOTAL STOCKHOLDERS' DEFICIT		(9,825,355)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	**359,975**

The accompanying footnotes are in integral part of these consolidated financial statements.

ALTAVOZ ENTERTAINMENT, INC.
CONSOLIDATED STATEMENT OF OPERATIONS

		For The Year Ended December 31, 2022 (Unaudited)
Revenue	$	312,754
Cost of Goods Sold		39,381
Gross Profit		273,374
Operating Expense		
Advertising & Marketing		125,408
Selling, General & Administrative		47,262
Consulting		51,208
Professional Services		97,164
Total Operating Expenses		321,041
(Loss) Income from Operations		(47,668)
Interest Expense		-
Net (Loss) Income before Income Tax Expense		(47,668)
Income Tax Expense		-
Penalties & Settlements		7,889,661
Net (Loss) Income	$	(7,937,328)

The accompanying footnotes are in integral part of these consolidated financial statements.

ALTAVOZ ENTERTAINMENT, INC.
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
(UNAUDITED)

	Common		Preferred Stock		Additional Paid in Capital ($)	Accumulated Deficit ($)	Total Stockholders' Deficit ($)
	Shares	Amount ($)	Shares	Amount ($)			
Balance as of December 31, 2020	**469,373,814**	**469,374**	**68,821,946**	**68,822**	**55,186**	**(3,218,836)**	**(2,625,454)**
Common stock issued to investors	126,564,602	126,565		-	373,435		500,000
Pre-merger Shares issued to former Altavoz debt holders:	15,382,500	15,383			(15,383)		-
Shares issued to Consultants	135,700,000	135,700			125,578		261,278
							-
Net loss		-		-		(23,851)	(23,851)
Balance as of December 31, 2021	**747,020,916**	**747,021**	**68,821,946**	**68,822**	**538,817**	**(3,242,686)**	**(1,888,026)**
Net loss		-		-		(7,937,328)	(7,937,328)
Balance as of December 31, 2022	**747,020,916**	**747,021**	**68,821,946**	**68,822**	**538,817**	**(11,180,015)**	**(9,825,355)**

The accompanying footnotes are in integral part of these consolidated financial statements.

ALTAVOZ ENTERTAINMENT, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS

		For The Year Ended December 31, 2022
		(Unaudited)
Operating Activities		
Net (Loss) Income	$	(7,937,328)
Adjustments to Reconcile Net (Loss) Income to Net Cash (Used in) Provided by Operating Activities:		
Depreciation and amortization		-
Changes in Operating Assets and Liabilities:		
Accounts Receivable and other receivables		1,969
Inventories		(3,869)
Prepaid expenses and other current assets		56,652
Accounts payable & Other Accrued Expenses		(75,998)
Accounts Payable to Related Parties		(15,913)
Payable Due to Judgment from Lawsuit		7,889,661
Net Cash (Used in) Provided by Operating Activities		(84,828)
Investing Activities		
Net Cash Used in Investing Activities		-
Financing Activities		
Repayments to Officers		(2,777)
Net Cash Provided by (Used in) Financing Activities		18,870
Net Increase (Decrease) in Cash		(65,958)
Cash		
Beginning of Period		99,090
End of Period	$	33,133

The accompanying footnotes are in integral part of these consolidated financial statements.

ALTAVOZ ENTERTAINMENT, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF BUSINESS AND BASIS OF PRESENTATION

Description of Business

Altavoz Entertainment, Inc., a Nevada corporation, conducts business activities principally through its wholly-owned subsidiary, Nurish.Me LLC, a Nevada limited liability company ("Nurish.Me") (collectively, the "Company")

On March 3, 2000, Altavoz Entertainment, Inc. ("AEI") was originally formed as Saveyoutime.com, Inc. under the laws of Nevada. Subsequently, on April 10, 2003, the Company filed a certificate of Merger with the Nevada Secretary of State reporting our merger with Hesperia Holding Corp. AEI then changed its name to Hesperia Holding, Inc. During 2005, AEI discontinued the operations of two subsidiaries and began pursuing acquisitions related to the film and media industries.

In April 2009, AEI entered into an agreement (the "HWP Acquisition") to acquire one hundred percent (100%) ownership of Hot Web Properties, Inc. ("HWP"). Under the terms of the HWP Acquisition AEI agreed to issue the HWP shareholders 60,000,000 post-split common shares and the preferred shareholders seven million five hundred thousand (7,500,000) preferred shares. The preferred shares entitled the holders to ten (10) for one (1) voting rights in the Company.

On June 5, 2009, the Board of Directors executed a resolution to reverse split AEI's common stock by a ratio of one (1) share for each two hundred (200) shares issued and outstanding.

In July 2009, AEI amended its Articles of Incorporation to change its name to Max Media Group, Inc. and AEI was listed with the National Quotation Bureau under the trading symbol "MXMI." In July 2009 AEI also amended its Articles of Incorporation to put the reverse split of AEI's common stock, by a ratio of one (1) share for each two hundred (200) shares issued and outstanding, into effect.

On April 12, 2012, a stock purchase agreement was executed by and between James E. Grady, AEI and BB2 Labs, Inc. During April 2012, Mr. Manocchio was appointed as a Director, President, Principal Executive Officer and Principal Accounting Officer of AEI. Subsequently, AEI was revoked in the State of Nevada due to a failure to pay taxes and fees and for failing to adhere to filing requirements.

On August 1, 2012 AEI acquired two hundred and fifty thousand (250,000) shares of common stock and five million five hundred thousand (5,500,000) shares of Class "B" Convertible Preferred Shares from James E. Grady. The Class "B" Convertible Preferred Shares included one hundred (100) votes per share and may be convertible into ten (10) shares of common stock.

On October 9, 2012 the Board of Directors executed a resolution to reverse split AEI's common stock by a ratio of one (1) share for each four hundred (400) shares issued and outstanding.

In February 2016, AEI was reinstated in the state of Nevada by the new principal shareholder of AEI, Avoz, LLC, through its General Manager Nelson Jacobsen.

On May 18, 2016, AEI entered into a Share Exchange Agreement ("Exchange Agreement"), by and among AEI, Altavoz, Inc. ("Altavoz"), a Maryland corporation and the Stockholders of Altavoz. Altavoz had a total of 1 stockholder as of the date of the Exchange Agreement.

Under the terms and conditions of the Exchange Agreement, AEI offered and sold One Million (1,000,000) newly issued shares of AEI Common Stock in consideration for all the issued and outstanding shares of Altavoz capital stock. The effect of the issuance was that, upon closing of the Exchange Agreement transaction, former Altavoz stockholders held approximately 25.1% of the issued and outstanding shares of AEI Common Stock.

As a result of the Exchange Agreement transactions described above, the Altavoz stockholders acquired as of the date the transaction closed, in the aggregate, approximately 25.1% of the issued and outstanding capital stock of AEI on a fully-diluted basis, and Altavoz became a wholly owned subsidiary of AEI. The transaction was treated as a reverse acquisition, with AEI as the accounting acquirer for financial reporting purposes. Under the Exchange Agreement, Nelson Jacobsen was appointed as the President, Chief Executive Officer, Chief Financial Officer and Nancy Jacobsen was appointed as Secretary of the Company, and Mr. Jacobsen, Ms. Jacobsen, and Mr. Ken Balog were appointed to serve as directors of AEI.

On December 18, 2018, Altavoz entered into an Agreement and Plan of Merger ("Merger Agreement") with a newly-formed, wholly-owned Nevada limited liability company subsidiary ("Merger Sub") and Nurish.Me. Upon closing, Nurish.Me merged into and with Merger Sub, with Nurish.Me continuing as the surviving entity and the wholly-owned subsidiary of Altavoz (the "Merger") (See Note 4).

Immediately following the Merger, Altavoz had 364,756,314 shares of common stock and 68,821,946 shares of Series C Preferred Shares issued and outstanding. The pre-Merger stockholders of Altavoz retained an aggregate of 364,756,314 shares of common stock of Altavoz, representing approximately 5% ownership of the post-Merger company. Therefore, upon consummation of the Merger, there was a change in control of Altavoz, with the former owners of Nurish.Me effectively acquiring control of Altavoz. The Merger was treated as a reverse recapitalization effected by a share exchange for financial accounting and reporting purposes since Altavoz was deemed to be a shell corporation with nominal operations and no assets at the time of the Merger. Nurish.Me is considered the acquirer for accounting purposes, and Altavoz's historical financial statements before the Merger has been replaced with the historical financial statements of Nurish.Me before the Merger in the financial statements.

Business Overview

The Company is an evidenced-based, science-driven, and consumer-focused company founded by entrepreneurs, innovators, and scientists on a mission to improve people's health with effective dietary supplements.

NOTE 2 – GOING CONCERN AND LIQUIDITY

The accompanying consolidated financial statements have been prepared on the basis that the Company will continue as a going concern, which contemplates realization of assets and the satisfaction of liabilities in the normal course of business. At December 31, 2022, the Company had an accumulated deficit of approximately $11.2 million and working capital deficit of approximately $10.0 million. For the fiscal year ended December 31, 2022, we had a loss from operations of $7,937,328 and negative cash flows from operations of $84,828.The Company's operating activities consume the majority of its cash resources. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management expects to incur additional losses in the foreseeable future and recognizes the need to raise capital to remain viable. In addition, the Company has had and expects to have negative cash flows from operations, at least into the near future. The accompanying consolidated financial statements do not include any adjustments that might be necessary should the Company be unable to continueas a going concern.

The Company's plan, through potential acquisitions and the continued promotion of its products to existing and potential customers, is to generate sufficient revenues to cover its anticipated expenses. The Company is currently exploring several options to meet its short-term cash requirements, including issuances of equity securities or equity-linked securities from third parties.

Although no assurances can be given as to the Company's ability to deliver on its revenue plans or that unforeseen expenses may arise, management believes that the revenue to be generated from operations together with potential equity and debt financing or other potential financing will provide the necessary funding for the Company to continue as a going concern, management cannot guarantee any potential debt or equity financing will be available on favorable terms. As such, these matters raise substantial doubt about the Company's ability to continue as a going concern for a period of twelve months from the issue date of this report. If adequate funds are not available on acceptable terms, or at all, the Company will need to curtail operations, or cease operations completely.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). The summary of significant accounting policies presented below is designed to assist in understanding the Company’s consolidated financial statements. Such consolidated financial statements and accompanying notes are the representations of Company’s management, who is responsible for their integrity and objectivity.

Principles of Consolidation

The consolidated financial statements include the accounts of Altavoz and its wholly-owned subsidiary, Nurish.Me. Intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, equity-based transactions and disclosure of contingent liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Company believes the following critical accounting policies affect its more significant judgments and estimates used in the preparation of the financial statements. Significant estimates include the valuation of inventory, the useful life of plant and equipment, valuation of intangible assets for impairment, deferred tax asset and valuation allowance, and assumptions used in Black-Scholes-Merton, or BSM, valuation methods, such as expected volatility, risk-free interest rate, and expected dividend rate.

Revenue

The Company accounts for revenue in accordance with Accounting Standards Codification (“ASC”) Topic 606, Revenue from Contracts with Customers, which the Company adopted beginning on January 1, 2018, utilizing the modified retrospective method. This approach was applied to contracts that were in process as of January 1, 2018. The adoption of ASC Topic 606 did not have an impact on the Company’s reported revenue or contracts in process at January 1, 2018. The reported results for the fiscal year 2018 reflect the application of ASC Topic 606, while the reported results for fiscal year 2017 are not adjusted and continue to be reported under ASC Topic 605.

The Company recognizes revenues from product sales when the customer orders an item through its website via the electronic shopping cart, funds are collected from the customer and the item is shipped from one of the Company’s third-party fulfillment centers and delivered to the carrier. Revenue is recognized on a gross basis as the Company is (i) the primary entity responsible for fulfilling the promise to provide the specified products in the arrangement with the customer and provides the primary customer service for all products sold on the Company’s website, (ii) has inventory risk before the products have been transferred to a customer and maintains inventory risk upon accepting returns, and (iii) has discretion in establishing the price for the specified products sold on its website.

The Company generates net sales from sales of its CogniNurish® and CoreCumin® suite of products and related shipping fees. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring products. To encourage customers to purchase its products, the Company periodically provides incentive offers. Generally, these promotions include current discount offers, such as percentage discounts off current purchases and other similar offers. These offers, when accepted by customers, are treated as a reduction to the transaction price. Revenue typically consists of the consideration received from the customer when the order is executed less a refund allowance, which is estimated using historical experience.

Taxes collected from customers for remittance to governmental authorities are excluded from net sales.

Cash

The Company considers investments in highly liquid instruments with a maturity of three months or less to be cash equivalents. The Company did not have any cash equivalents as of December 31, 2022.

Property and Equipment

Property and equipment consist of computer equipment and are recorded at cost. Depreciation is computed using straight-line method over the estimated useful lives of the related assets, which is three to five years. Expenditures that enhance the useful lives of the assets are capitalized and depreciated.

Inventory

The company uses the specific identification method to value its inventory.

Impairment of Long-Lived Assets

The Company reviews long-lived assets, including definite-lived intangible assets, for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. Recoverability of these assets is determined by comparing the forecasted undiscounted net cash flows of the operation to which the assets relate to the carrying amount. If the operation is determined to be unable to recover the carrying amount of its assets, then these assets are written down first, followed by other long-lived assets of the operation to fair value. Fair value is determined based on discounted cash flows or appraised values, depending on the nature of the assets. For the year ended December 31, 2022, there were no impairment losses recognized for long- lived assets.

Intangible Assets

The Company records its intangible assets at cost in accordance with ASC 350, Intangibles – Goodwill and Other. Definite lived intangible assets are amortized over the estimated life using the straight-line method, which is determined by identifying the period over which the cash flows from the asset are expected to be generated.

Advertising and Marketing Costs and Deferred Finance Charges

The Company expenses advertising and marketing costs as they are incurred. Advertising and marketing expenses was $125,408 and $60,281 for the year ended December 31, 2022 and December 31, 2021, respectively.

Professional Services

Accounting fees of $32,937.50 for 2022 included the completion of 2020 and 2021 financials and working throughout the first 6 months of 2022 maintaining our capability to report quarterly.

Legal Fees associated with court cases, resolving the case with Bioscience Xtra out of court and other advice related to the original merger made up the cost of $37,033.15

Previously unrecorded invoices from the past 5 years to the value of $27,193 for our stock transfer agent were added to this year's financials as they had not previously been captured.

Shipping and Handling

Shipping and handling costs charged to customers have been included in net revenue. Shipping and handling costs incurred by the Company have been included in cost of goods sold.

Research & Development Costs

In accordance with ASC 730-10-25, research and development costs are charged to expense when incurred. Total research and development costs was $8,021 and $1,515 for the year ended December 31, 2022 and December 31, 2021, respectively.

Fair Value Measurements

As defined in ASC 820, "Fair Value Measurements and Disclosures," fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Company utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement). This fair value measurement framework applies at both initial and subsequent measurement.

The three levels of the fair value hierarchy defined by ASC 820 are as follows:

- Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis. Level 1 primarily consists of financial instruments such as exchange-traded derivatives, marketable securities and listed equities.

- Level 2 – Pricing inputs are other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reported date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies. These models are primarily industry-standard models that consider various assumptions, including quoted forward prices for commodities, time value, volatility factors and current market and contractual prices for the underlying instruments, as well as other relevant economic measures. Substantially all of these assumptions are observable in the marketplace throughout the full term of the instrument, can be derived from observable data or are supported by observable levels at which transactions are executed in the marketplace. Instruments in this category generally include non-exchange-traded derivatives such as commodity swaps, interest rate swaps, options and collars.

- Level 3 – Pricing inputs include significant inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

Fair Value of Financial Instruments

The carrying value of cash, and accounts payable and accrued expenses approximate their fair values based on the short-term maturity of these instruments. The carrying amounts of notes payable approximate the estimated fair value for these financial instruments as management believes that such notes constitute substantially all of the Company's debt and interest payable on the notes approximates the Company's incremental borrowing rate.

Stock-based Compensation

The Company applies the provisions of ASC 718, Compensation – Stock Compensation, which requires the measurement and recognition of compensation expense for all stock-based awards made to employees, including employee stock options, in the statement of operations.

For stock options issued to employees and members of the board of directors for their services, the Company estimates the grant date fair value of each option using the Black-Scholes option pricing model. The use of the Black-Scholes option pricing model requires management to make assumptions with respect to the expected term of the option, the expected volatility of the Common Stock consistent with the expected life of the option, risk-free interest rates and expected dividend yields of the Common Stock. For awards subject to service-based vesting conditions, including those with a graded vesting schedule, the company recognizes stock-based compensation expense equal to the grant date fair value of the stock options on a straight-line basis over the requisite service period, which is generally the vesting term. Forfeitures are recorded as they are incurred as opposed to being estimated at the time of grant and revised.

Pursuant to Accounting Standards Update 2018-07 ("ASU") Compensation – Stock Compensation (Topic 718): Improvements to Nonemployee Share-Based Payment Accounting, the Company accounts for stock options issued to non-employees for their services in accordance with ASC 718. The Company uses valuation methods and assumptions to value the stock options that are in line with the process for valuing employee stock options noted above.

Income Taxes

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the consolidated financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets, including tax loss and credit carry forwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company utilizes ASC 740, "Income Taxes," which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the unaudited condensed consolidated financial statements or tax returns. The Company accounts for income taxes using the asset and liability method to compute the differences between the tax basis of assets and liabilities and the related financial amounts, using currently enacted tax rates. A valuation allowance is recorded when it is "more likely-than-not" that a deferred tax asset will not be realized.

For uncertain tax positions that meet a "more likely than not" threshold, the Company recognizes the benefit of uncertain tax positions in the unaudited condensed consolidated financial statements. The Company's practice is to recognize interest and penalties, if any, related to uncertain tax positions in income tax expense in the unaudited condensed consolidated statements of operations.

Recently Adopted Accounting Pronouncements

All newly issued but not yet effective accounting pronouncements have been deemed to be not applicable or immaterial to the Company.

NOTE 4 - RECAPITLIZATION

Merger Agreement with Nurish.Me, LLC

Effective December 18, 2018, Altavoz consummated the Merger pursuant to its Merger Agreement with Merger Sub and Nurish.Me. Pursuant to the terms of the Merger Agreement, Nurish.Me merged with and into Merger Sub. Nurish.Me was the surviving corporation and, as a result of the Merger, became a wholly-owned subsidiary of Altavoz.

Pursuant to the Merger Agreement at the effective time of the Merger:

- Nurish.Me's outstanding 18,220,897 common equity units were exchanged for an aggregate of 68,821,921 shares of Altavoz's Series C Preferred Shares representing 6,882,194,604 shares of common stock upon conversion;

- Warrants to purchase 1,100,000 common equity units of Nurish.Me were exchanged for Warrants to purchase an aggregate of 4,155,557 shares of Altavoz's Series C Preferred Shares representing 415,555,782 shares of common stock upon conversion; These warrants expired the year ended December 31, 2020

- Warrants to purchase 133,333 common equity units of Nurish.Me were exchanged for Warrants to purchase an aggregate of 561,832 shares of Altavoz's Series C Preferred Shares representing 561,832 shares of common stock upon issuance. These warrants expired the year ended December 31, 2020

The Warrants are exercisable for a period of two years from the date the original warrants to purchase common equity units of Nurish.Me were issued to the holders. The Warrants provide for the purchase of shares of Altavoz's Series C Preferred Shares at exercise prices of $0.82 and $1.00 per share. The Warrants are exercisable for cash only. The number of shares of Series C Preferred Shares to be deliverable upon exercise of the Warrants is subject to adjustment for subdivision or consolidation of shares and other standard dilutive events.

Immediately following the Merger, Altavoz had 364,756,314 shares of common stock issued and outstanding. As of the date of this report shares of Series C Preferred Shares to be issued to the holders of Nurish.Me common equity unit holders as part of the Merger had yet to be issued. On December 6, 2019, the instructions to issue these shares have been given to the stock transfer agent. The pre-Merger stockholders of Altavoz retained an aggregate of 364,756,314 shares of common stock of Altavoz, representing approximately 5% ownership of the post-Merger company. Therefore, upon consummation of the Merger, there was a change in control of Altavoz, with the former owners of Nurish.Me effectively acquiring control of Altavoz. The Merger was treated as a reverse recapitalization effected by a share exchange for financial accounting and reporting purposes since Altavoz was deemed to be a shell corporation with nominal operations and no assets at the time of the Merger. Nurish.Me is considered the acquirer for accounting purposes, and Altavoz's historical financial statements before the Merger has been replaced with the historical financial statements of Nurish.Me before the Merger in the financial statements.

The Company accounted for the Merger as a reverse recapitalization which is outside the scope of ASC 805 – Business Combinations. Under reverse capitalization accounting, Nurish.Me is considered the acquirer for accounting and financial reporting purposes and acquired the assets and assumed liabilities of Altavoz. The assets acquired and liabilities assumed are reported at their historical cost. The annual consolidated financial statements of the Company reflect the operations of the acquirer for accounting purposes together with a deemed issuance of shares, equivalent to the shares held by the former stockholders of the legal acquirer and a recapitalization of the equity of the accounting acquirer. The annual consolidated financial statements include the amounts of Altavoz since the effective date of the Merger and the accounts of Nurish.Me since inception.

The following table summarizes the liabilities assumed at the date of the Merger:

	December 31, 2018
Accounts payable	$ 24,575
Accrued expenses	31,473
Total assumed liabilities	$ (56,048)

NOTE 5 – INVENTORY

Inventory Consists of:

	December 31, 2022
Inventory - Finished Goods	62,915
Inventory - Packaging	-
Inventory - Raw Materials	-
	62,915

NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	December 31, 2022
Computer equipment	5,349
	5,349
Less: accumulated depreciation	(5,349)
Property and equipment, net	-

Total depreciation expense for the year ended December 31, 2022 was $0.

NOTE 7 - INTANGIBLE ASSETS

The below table summarizes the identifiable intangible assets as of December 31, 2022:

	Useful life	2021	2022
Intellectual property (Note 9)	Indefinite lived	$ 250,000	$ 250,000
Total		$ 250,000	$ 250,000

As part of the Company's employment agreement with Michal Heger, Chief Formulation Officer, the Company acquired intellectual property (the "IP") from Mr. Heger. This IP consists of the right, title, and interest in and to any and all inventions, original works of authorship, developments, concepts, improvements, designs, discoveries, ideas, trademarks or trade secrets, whether or not patentable or registrable under copyright or similar laws, related to a proprietary preparation method and proprietary ingredient combination to yield a micelle formulation for oral delivery. The Company believes the IP, as long as Mr. Heger is employed by the Company, has an indefinite life due to Mr. Heger's proprietary knowledge and ability to modify the preparation methods and ingredients for the micelle formulation for foreseeable future.

NOTE 8 – ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consist of the following amounts:

	December 31, 2022
Accounts payable	$ 130,632
Accrued expenses	-
	$ 130,632

NOTE 9 - RELATED PARTY TRANSACTIONS

Isaac Management Ceased to be related party as David Perez resigned on 1 September 2021

Isaac Management is a private investment firm located in California. The Company's Chief Executive Officer, David Perez, is a principal with Isaac Management, Inc. As of September 1, 2021, David Perez stepped down as the Company's CEO, Chairman, and Secretary and will not be serving in any capacity with the Company.

Lease: Lease terminated in February 2021

On May 1, 2017, Nurish.Me entered into a month-to-month lease agreement with Isaac Management, Inc. for the Company's headquarters. The lease calls for a monthly rent of $2,000. The agreement expired in February 2021. Total rent expense for this property was $2,286 for the year ended December 31, 2021.

There were no leases added during the year ended December 31, 2022.

Management Fees

There were no management fees paid during the year ending December 31, 2022

Purchase of Intellectual Property

On July 6, 2017, in connection with his employment (See Note 13), Michal Heger, Chief Formulation Officer, transferred to Nurish.Me all his right, title, and interest in and to any and all inventions, original works of authorship, developments, concepts, improvements, designs, discoveries, ideas, trademarks or trade secrets, whether or not patentable or registrable under copyright or similar laws, related to a proprietary preparation method and proprietary ingredient combination to yield a micelle formulation for oral delivery for $250,000. The Company issued a payable to Mr. Heger for $250,000. As of December 31, 2022 no balance remained outstanding.

NOTE 10 - STOCKHOLDERS' EQUITY

Series C Preferred Shares

On January 4, 2018, the Company's Board of Directors approved the designation of 75,000,000 shares of Series C Preferred Shares with a par value of $0.001. Pursuant to the Merger Agreement 68,821,946 shares of the Series C Preferred Shares were issued to the members of Nurish.Me as consideration. Each share of the Series C Preferred Shares is equivalent to the voting rights of 100 common shares.

As of the date of this report the Company does not have enough authorized common shares to satisfy the potential conversion of the Series C Preferred Shares.

Common Stock

On June 23, 2021 the Company appointed Anthony Rodrigues to serve on the Board of Directors for a one year term. In addition, the board of directors authorized the grant of options to purchase One and Forty Two Million (142,000,000) shares of the Company's Common Stock for services rendered at an exercise price of $0.014 per share. Anthony Rodrigues ceased his role as a director on 1st December 2021 and his options to purchase common stock have expired as of December 31, 2021.

On June 23, 2021 the Company appointed Jason Sisneros to serve on the Board of Directors for a one year term. In addition, the board of directors authorized the grant of options to purchase One Hundred and Forty Two Million (142,000,000) shares of the Company's Common Stock for services rendered at an exercise price of $0.014 per share. Jason Sisneros resigned from the Board on the 4th of October 2021 and his options to purchase common stock have expired as of December 31, 2021.

On June 23, 2021 the Company appointed Dean Tollis to serve on the Board of Directors for a one year term and as Chief Operating Officer for a one year term. In addition, the board of directors authorized the grant of common stock of One Hundred and Forty Two Million (142,000,000) shares of the Company's Common Stock for services rendered at a price of $0.014 per share.

On June 23, 2021 the Company appointed Caesar Kavadoy to serve as Chief Revenue Officer for a one year term. In addition, the board of directors authorized the grant of common stock of One Hundred and Fifty Two Million (152,000,000) shares of the Company's Common Stock for services rendered at a price of $0.014 per share.

On June 23, 2021 the Company appointed Frank Clark to serve as a consultant for a one year term. In addition, the board of directors authorized the grant of options to purchase Twenty Five Million (25,000,000) shares of the Company's Common Stock for services rendered at an exercise price of $0.014 per share. Frank Clark ceased serving as a consultant in September 2021 and his options to purchase common stock have expired as of December 31, 2021.

On June 23, 2021 the Company appointed Yvonne Cagle MD to serve as a consultant in the capacity as Nurish.Me Clinical Ambassador for a one year term. In addition, the board of directors authorized the grant of options to purchase Twenty Five Million (25,000,000) shares of the Company's Common Stock for services rendered at an exercise price of $0.014 per share.

On June 23, 2021 the Company appointed 9WHISPERING LLC, Marc Robinson to serve as a consultant and to serve on the Nurish.Me Advisory Board for a one year term. In addition, the board of directors authorized the grant of options to purchase Twenty Five Million (25,000,000) shares of the Company's Common Stock for services rendered at an exercise price of $0.014 per share.

As of the date of this report the Company does not have enough authorized common shares to satisfy the potential purchase of Common Shares listed above.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Compensatory Arrangements of Certain Officers.

On July 6, 2017, Nurish.Me entered into a one-year Employment Agreement with Michal Heger (the "Heger Employment Agreement"), pursuant to which he will serve as Nurish.Me's Chief Formulation Officer. The term will automatically renew for periods of one year unless either party gives written notice to the other party that the agreement shall not be further extended.

Pursuant to and upon the execution of the Heger Employment Agreement, the Company shall pay Mr. Heger $50,000 and an additional $200,000 upon receiving investments totaling $4 million in increments of $50,000 for every $1 million in funding received. Mr. Heger will earn a base salary of $10,416 per month beginning upon the successful raise of a minimum of $4 million funding. This base salary will shall be increased to $20,833 per month upon the successful raise of a minimum of $10 million funding. Mr. Heger is entitled to receive a monthly performance bonus of amount equal to 4% times the net sales of the Company's liquid division arising from the sale of ML Products and Lipsomal Formulations. Mr. Heger will also be eligible to participate in any bonus compensation plan applicable to the Company's executive employees. Mr. Heger will also be eligible to participate in any long-term equity incentive programs established by the Company for its senior level executives generally, and benefits under any benefit plan or arrangement that may be in effect from time to time and made available to similarly situated executives of the Company.

Consulting Agreement

On May 19, 2017, Nurish.Me entered into a consultant services agreement (the "Consulting Agreement") with SuperGover, LLC. ("SuperGrover"). Pursuant to the Consulting Agreement SuperGrover will provide advisory services to the Company regarding IT infrastructure, strategic planning and fund raising. The Company paid SuperGrover $75,00 per month from December 1, 2017 through June 24, 2018. On June 24, 2018, the board of directors approved the termination of the Consulting Agreement.

Distribution Agreement

On August 1, 2018, the Nurish.Me entered into an exclusive distribution agreement (the "Distribution Agreement") with Daiwa Health Development, Inc. ("Daiwa"). The Distribution Agreement automatically expires at the ten (10) year anniversary of the Distribution Agreement, on August 1, 2028. Pursuant to the Distribution Agreement Nurish.Me has the right purchase Rice Bran Arabinoxylan Compound ("RBAC") and Bacillopeptidase F Proprietary Blend ("BFPB") from Daiwa and manufacture its end product(s) in the form of a Liposome or Micelle for the purpose of being integrated into a formulation being marketed exclusively by Nurish.Me within North America.

Legal Claims

The Company is a party to two matters currently in litigation:

1) Bioscience Xtra Ltd. vs. Nurish.Me, LLC (Case No. 2020-000611-CA-01) with the 11th Judicial Circuit, Miami-Dade County, Florida. The company has reached a settlement with Bioscience Xtra Ltd. And will continue to work with them to pay off any and all outstanding debt.

2) Venture Investment Group II, LLC vs. Nurish.ME Inc. (Case No. 2020-010773-CA-01) with the 11th Judicial Circuit, Miami-Dade County, Florida. This litigation ended and the Judge found in favor of Venture Investment Group and awarded them $7,889,661 in damages. The company will begin to work with Venture Investment Group to settle this debt in the beginning of 2023.

NOTE 12 - CONCENTRATIONS OF CREDIT RISK

Cash Deposits

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000. As of December 31, 2022, the Company had no balances in excess of the FDIC insured limit.

NOTE 13 – SUBSEQUENT EVENTS

23 June 2022 Caesar Kavadoy resigned as Chief Executive Officer of Nurish.me LLC a wholly owned subsidiary of Altavoz Entertainment Inc.

24 August 2022 Kevin Huff resigned as Chief Revenue Officer of Nurish.Me LLC

20th December 2022 Distribution Agreement with Disruptify LLC was signed to sell Morris Formulations proprietary Brain Health formula under the Nurish.me trademark CongniNurish.

29th January 29, 2023 we were advised that the Distribution agreement between Morris Formulation and Disruptify had been terminated and Nurish.me was again without the CogniNurish product.