

Amended
Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Perigee Holdings, Inc

9605 W. 49th Ave., #200, Wheat Ridge, CO 80033

(303) 422-8127
6770 - (SIC Code)

Quarterly Report

For the period ending January 31, 2023 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

788,700 as of January 31, 2023 (1)

160,090,484 as of April 30, 2022

(1) Includes 477,900 shares issued to Cede & Co on November 8, 2022 as round up shares to accounts of beneficial owners to adjust for the reverse and forward split.

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: No:

¹ "Change in Control" shall mean any events resulting in:

- (i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
- (ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
- (iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
- (iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

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

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

Perigee Holdings, Inc. (Delaware)
(formerly) CrowdGather, Inc. – Formerly WestCoast Golf Experiences, Inc. until 4-2008
CRWG Merger Co. until May 20, 2022 then reorganized into Perigee Holdings, Inc.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer’s current standing in its state of incorporation (e.g. active, default, inactive):

Originally formed as Nevada corporation– Merged out to Delaware 04/20/2022 as CRWG Merger Co.
Delaware – Good Standing, Active

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:

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:

Reverse split (1 for 40,000) followed by forward split,(100 for one) effective October 25 2022

The address(es) of the issuer’s principal executive office:

9605 W. 49th Ave., #200, Wheat Ridge, CO 80033

The address(es) of the issuer’s principal place of business:

X Check if principal executive office and principal place of business are the same address:

X

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer.

Phone Number: (702) 361-3033

Email: luke@pacificstocktransfer.com

Address: 6725 Via Austi Pkwy, #300, Las Vegas, NV 89119

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	PEHD	
Exact title and class of securities outstanding:	Common	
CUSIP:	22787P107	
Par or stated value:	\$.001	
Total shares authorized:	<u>975,000,000</u>	as of date: <u>01/31/2023</u>
Total shares outstanding:	<u>788,700 (1)</u>	as of date: <u>01/31/2023</u>
Total number of shareholders of record:	<u>111</u>	as of date: <u>01/31/2023</u>

All additional class(es) of publicly quoted or traded securities (if any):

Trading symbol:	<u>none</u>
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____
Total shares outstanding:	_____
Total number of shareholders of record:	_____

Trading symbol:	<u>none</u>
Exact title and class of securities outstanding:	_____
CUSIP:	_____
Par or stated value:	_____
Total shares authorized:	_____
Total shares outstanding:	_____
Total number of shareholders of record:	_____

Other classes of authorized or outstanding equity securities:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Series A Super Majority Voting Convertible Preferred Stock</u>	
CUSIP (if applicable):	<u>none</u>	
Par or stated value:	<u>\$.001</u>	
Total shares authorized:	<u>500,000</u>	as of date: <u>1/31/2023</u>
Total shares outstanding (if applicable):	<u>500,000</u>	as of date: <u>1/31/2023</u>
Total number of shareholders of record (if applicable):	<u>1</u>	as of date: <u>1/31/2023</u>

Exact title and class of the security:	<u>Series B Convertible Preferred Stock</u>	
CUSIP (if applicable):	<u>none</u>	
Par or stated value:	<u>\$.001</u>	
Total shares authorized:	<u>500,000</u>	as of date: <u>1/31/2023</u>
Total shares outstanding (if applicable):	<u>500,000</u>	as of date: <u>1/31/2023</u>
Total number of shareholders of record (if applicable):	<u>5</u>	as of date: <u>1/31/2023</u>

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. **For common equity, describe any dividend, voting and preemption rights.**

Full dividend and voting rights– no preemptions rights

2. **For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.**

Series A Preferred Stock No dividend, Super majority Voting (90% of common) voting for its Series, and Convertible to 90% of the common stock at the discretion of the holder

Series B Preferred Stock-No Dividend, normal voting rights for its class, and Convertible to 5% of the company of common

3. **Describe any other material rights of common or preferred stockholders.**

None

4. **Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.**

None

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of 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. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: Yes: (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date <u>04/30/2021</u> Common: 160,090,484 Preferred: <u>0</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
<u>5/30/2021</u>	<u>New Issuance</u>	<u>500,000 (2)</u>	<u>Series A Preferred</u>	<u>\$.03</u>	<u>No</u>	<u>Michael A. Littman</u>	<u>Services & Cash Subscription</u>	<u>Restricted</u>	<u>Section 4(a)2</u>
<u>5/30/2021</u>	<u>New Issuance</u>	<u>23,150 (3)</u>	<u>Series B Preferred</u>	<u>\$5.16</u>	<u>No</u>	<u>Bosko Djordjevc</u>	<u>Debt Settlement</u>	<u>Restricted</u>	<u>Section 4(a)2</u>
<u>5/30/2021</u>	<u>New Issuance</u>	<u>3,300 (3)</u>	<u>Series B Preferred</u>	<u>\$5.16</u>	<u>No</u>	<u>Haziar Ansuri</u>	<u>Debt Settlement</u>	<u>Restricted</u>	<u>Section 4(a)2</u>
<u>5/30/2021</u>	<u>New Issuance</u>	<u>381,000 (3)</u>	<u>Series B Preferred</u>	<u>\$5.16</u>	<u>No</u>	<u>Typhoon Capital Consultants LLC (Sanjay Sabnani)</u>	<u>Debt Settlement</u>	<u>Restricted</u>	<u>Section 4(a)2</u>
<u>5/30/2021</u>	<u>New Issuance</u>	<u>92,550</u>	<u>Series B Preferred</u>	<u>\$5.16</u>	<u>No</u>	<u>Sanjay Sabnani</u>	<u>Debt Settlement</u>	<u>Restricted</u>	<u>Section 4(a)2</u>
<u>11/08/2022</u>	<u>New Issuance</u>	<u>477,900</u>	<u>Common</u>	<u>\$2.20</u>	<u>Yes</u>	<u>Cede & Co.</u>	<u>(1)</u>	<u>Unrestricted</u>	<u>Section 3(a)(9)</u>
Shares Outstanding on Date of This Report: Ending Balance Date <u>01/31/2023</u> Common: <u>788,700 (1)</u> Preferred: <u>1,000,000 (2) (3)</u>									

Example: A company with a fiscal year end of December 31st, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2021 through December 31, 2022 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

- (1) Includes 477,900 shares issued to Cede & Co on November 8, 2022 as round up shares to accounts of beneficial owners to adjust for the reverse and forward split.
- (2) 500,000 Series A Preferred Convertible Super Majority Voting Shares convertible to 90% of common
- (3) 500,000 Series B Preferred Convertible shares convertible to 5% of common.

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer’s equity securities :

No: x Yes: (If yes, you must complete the table below)

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. <small>*You must disclose the control person(s) for any entities listed.</small>	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Use the space below to provide any additional details, including footnotes to the table above:

4) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. (Please ensure that these descriptions are updated on the Company’s Profile on www.otcmarkets.com).

A. Summarize the issuer’s business operations (If the issuer does not have current operations, state “no operations”)

No operations

B. List any subsidiaries, parent company, or affiliated companies.

None

C. Describe the issuers’ principal products or services.

None

5) 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 and the extent in which the facilities are utilized.

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.

9605 W. 49th Ave., #200, Wheat Ridge, CO 80033, month to month rental of office address.

6) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more than 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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 or beneficial shareholders.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>Calvin Smiley</u>	<u>CEO/Acting CFO/Director as of May 31, 2021</u>	<u>811 E 98th Avenue Unit 504 Thornton, CO 80229</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>As of May 31, 2021</u>
<u>Redgie Green</u>	<u>Director as of May 31, 2021</u>	<u>16538 W. 76th Dr. Arvada, CO 80007</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>As of May 31, 2021</u>
<u>Michael A. Littman</u>	<u>Secretary/ Director As of May 31, 2021</u>	<u>10045 W 73rd Pl. Arvada, CO 80005</u>	<u>500,000</u>	<u>Series A Super Majority Voting Convertible Preferred</u>	<u>100%</u>	<u>Convertible to 90% of common votes 70% of common at all times as of May 31, 2021</u>
<u>Iain D MacNicol</u>	<u>More than 5%</u>	<u>c/o Vin Nguyen HORWITZ ARMSTRONG APC 14 Orchard, Ste. 200 Lake Forest, CA 92630-8313</u>	<u>28,000</u>	<u>common</u>	<u>3.55%</u>	
<u>Sanjay Sabnani</u>	<u>More than 5%</u>	<u>15165 Venture Blvd., Ste 245, Sherman Oaks, CA 91403</u>	<u>15,300</u>	<u>Common & Series B Preferred</u>	<u>1.94%</u>	<u>---</u>
<u>Typhon Capital Consultants LLC</u>	<u>More than 5%</u>	<u>19069 Braemore Rd, Northridge, CA 91326</u>	<u>40,600</u>	<u>Common & Series B Preferred</u>	<u>5.148%</u>	<u>Controlled by Sanjay Sabnani who owns 1.94% in his name</u>
<u>Pabos LLC</u>	<u>More than 5%</u>	<u>111 N. Sepulveda Blvd., Ste 336 Manhattan Beach, CA 90266-6849</u>	<u>96,700</u>	<u>Common</u>	<u>12.26%</u>	<u>Bosko Djordjevic (Beneficial Owner)</u>

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 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);

None

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Christen Lambert
Firm: Attorney at Law
Address 1: 2920 Forestville Rd., Ste. 100, PMB 1155
Address 2: Raleigh, NC 27616
Phone: (919) 473-9130
Email: christen@christenlambertlaw.com

Accountant or Auditor

Name: David Cutler, CPA
Firm: Cutler & Co., LLC
Address 1: 9605 W 49th Ave, #200
Address 2: Wheat Ridge, Colorado 80033
Phone: (949) 404-4872
Email: d.cutler@cutlercpas.com

Investor Relations

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

All other means of Investor Communication:

Twitter: _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other] _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared, or provided information with respect to this disclosure statement.** This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Financial Statements

A. The following financial statements were prepared in accordance with:

- IFRS
- U.S. GAAP

B. The following financial statements were prepared by (name of individual)²:

Name: Cutler & Co. CPA's
Title: Accountant
Relationship to Issuer: None

Describe the qualifications of the person or persons who prepared the financial statements: CPA and PCAOB Accountant.

² The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

Provide the following financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- a. Audit letter, if audited;
- b. Balance Sheet;
- c. Statement of Income;
- d. Statement of Cash Flows;
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

10) Issuer Certification

Principal Executive Officer:

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) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Calvin Smiley certify that:

1. I have reviewed this Disclosure Statement for Perigee Holdings, 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.

March 27, 2023 [Date]

/s/Calvin Smiley [CEO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, Calvin Smiley certify that:

1. I have reviewed this Disclosure Statement for Perigee Holdings, 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.

March 27, 2023 [Date]

/s/Calvin Smiley [CFO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

PERIGEE HOLDINGS, INC.
(FORMERLY CROWDGATHER, INC.)
CONDENSED FINANCIAL STATEMENTS
FOR THE THREE AND NINE MONTHS ENDED JANUARY 31, 2023 AND 2022
(UNAUDITED)

**PERIGEE HOLDINGS, INC.
(FORMERLY CROWDGATHER, INC.)**

CONDENSED UNAUDITED FINANCIAL STATEMENTS

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PERIGEE HOLDINGS, INC.
(FORMERLY CROWDGATHER, INC.)
CONDENSED BALANCE SHEETS
(UNAUDITED)

	<u>January 31, 2023</u>	<u>April 30, 2022</u>
ASSETS		
Current assets		
Cash	\$ —	\$ —
Prepaid Expenses	2,292	917
Total Current Assets	<u>2,292</u>	<u>917</u>
Total Assets	<u><u>\$ 2,292</u></u>	<u><u>\$ 917</u></u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts Payable	\$ 1,464	\$ —
Notes payable Related Party	58,454	39,000
Total Current Liabilities	<u>59,918</u>	<u>39,000</u>
Commitments and contingencies (See Note 6)		
Stockholders' Deficit		
Preferred stock, \$0.001 par, 8,500,000 and 10,000,000 shares, respectively, authorized, 0 shares issued	—	—
Series A Convertible Preferred Stock, \$0.001, 500,000 and 0 shares, respectively, authorized, 500,000 and 0 shares, respectively, issued	25,000	25,000
Series B Convertible Preferred Stock, \$0.001, 1,000,000 and 0 shares, respectively, authorized, 500,000 and 0 shares, respectively, issued	689,000	689,000
Common stock, \$0.001 par, 975,000,000 shares authorized, 788,700 shares issued and outstanding	789	789*
Additional Paid-in Capital	38,218,211	38,218,211*
Accumulated Deficit	(38,990,626)	(38,971,083)
Total Stockholders' Deficit	<u>(57,626)</u>	<u>(38,083)</u>
Total Liabilities and Stockholders' Deficit	<u><u>\$ 2,292</u></u>	<u><u>\$ 917</u></u>

* As retrospectively restated for the for forty thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock completed effective October 26, 2022

See accompanying notes to condensed unaudited financial statements

PERIGEE HOLDINGS, INC.
(FORMERLY CROWDGATHER, INC.)
CONDENSED STATEMENTS OF OPERATIONS
(UNAUDITED)

	THREE MONTHS ENDED		NINE MONTHS ENDED	
	January 31, 2023	January 31, 2022	January 31, 2023	January 31, 2022
REVENUE	\$ —	\$ —	\$ —	\$ —
OPERATING EXPENSES				
General and Administrative	2,839	7,000	19,543	41,000
Impairment of Intangible Assets	—	—	—	35,000
TOTAL OPERATING EXPENSES	<u>2,839</u>	<u>7,000</u>	<u>19,543</u>	<u>76,000</u>
LOSS FROM OPERATIONS	(2,839)	(7,000)	(19,543)	(76,000)
OTHER INCOME (EXPENSE), NET				
Gain on settlement of liabilities with Series B Convertible Preferred Stock	—	—	—	1,550,000
Interest and issuance expense	—	—	—	(33,000)
TOTAL OTHER INCOME (EXPENSE), NET	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,517,000</u>
NET INCOME (LOSS) BEFORE PROVISION FOR INCOME TAXES	(2,839)	(7,000)	(19,543)	1,441,000
PROVISION FOR INCOME TAXES	—	—	—	—
NET INCOME (LOSS)	<u>\$ (2,839)</u>	<u>\$ (7,000)</u>	<u>\$ (19,543)</u>	<u>\$ 1,441,000</u>
Weighted average shares outstanding- basic	<u>788,700</u>	<u>788,700*</u>	<u>788,700</u>	<u>788,700*</u>
Weighted average shares outstanding- diluted	<u>788,700</u>	<u>788,700*</u>	<u>788,700</u>	<u>14,090,868*</u>
Net income (loss) per share – basic	<u>\$ (0.00)</u>	<u>\$ (0.01)*</u>	<u>\$ (0.02)</u>	<u>\$ 1.83*</u>
Net income (loss) per share – diluted	<u>\$ (0.00)</u>	<u>\$ (0.01)*</u>	<u>\$ (0.02)</u>	<u>\$ 0.10*</u>

* As retrospectively restated for the for forty thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock completed effective October 26, 2022

See accompanying notes to condensed unaudited financial statements

PERIGEE HOLDINGS, INC.
(FORMERLY CROWDGATHER, INC.)
CONDENSED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
FOR THREE AND NINE MONTHS ENDED JANUARY 31, 2023 AND 2022
(UNAUDITED)

	Preferred Convertible Shares				Common Shares		Subscription Receivable	Paid in Capital	Accumulated Deficit	Total
	Series A		Series B		Shares	Amount				
	Shares	Amount	Shares	Amount						
Balance at April 30, 2021	—	\$ —	—	\$ —	788,700*	789*	—	38,218,212*	\$ (40,405,000)	\$(2,186,000)
Issuance of Series A Preferred Convertible Stock	500,000	25,000	—	—	—	—	(5,000)	—	—	20,000
Issuance of Series 5 Preferred Convertible Stock	—	—	500,000	689,000	—	—	—	—	—	689,000
Net income for the period	—	—	—	—	—	—	—	—	1,495,000	1,495,000
Balance at July 31, 2021	500,000	\$ 25,000	500,000	\$ 689,000	788,700*	789*	(5,000)	38,218,212*	\$ (38,910,000)	\$ 18,000
Subscription receivable settled by payment of accounts payable	—	—	—	—	—	—	5,000	—	—	5,000
Net loss for the period	—	—	—	—	—	—	—	—	(47,000)	(47,000)
Balance at October 31, 2021	500,000	25,000	500,000	689,000	788,700*	789*	—	38,218,212*	(38,957,000)	(24,000)
Net loss for the period	—	—	—	—	—	—	—	—	(7,000)	(7,000)
Balance at January 31, 2022	<u>500,000</u>	<u>25,000</u>	<u>500,000</u>	<u>689,000</u>	<u>788,700*</u>	<u>789*</u>	<u>—</u>	<u>38,218,212*</u>	<u>(38,964,000)</u>	<u>(31,000)</u>
Balance at April 30, 2022	<u>500,000</u>	<u>25,000</u>	<u>500,000</u>	<u>689,000</u>	<u>788,700*</u>	<u>789*</u>	<u>—</u>	<u>38,218,212*</u>	<u>(38,971,083)</u>	<u>(38,083)</u>
Net loss for the period	—	—	—	—	—	—	—	—	(5,589)	(5,589)
Balance at July 31, 2022	500,000	\$ 25,000	500,000	\$ 689,000	788,700*	789*	—	38,218,212*	\$ (38,976,672)	\$ (43,672)
Net loss for the period	—	—	—	—	—	—	—	—	(11,115)	(11,115)
Balance at October 31, 2022	500,000	\$ 25,000	500,000	\$ 689,000	788,700	789	—	38,218,212	\$ (38,987,787)	\$ (54,787)
Net loss for the period	—	—	—	—	—	—	—	—	(2,839)	(2,839)
Balance at January 31, 2023	<u>500,000</u>	<u>\$ 25,000</u>	<u>500,000</u>	<u>\$ 689,000</u>	<u>788,700</u>	<u>789</u>	<u>—</u>	<u>38,218,212</u>	<u>(38,990,626)</u>	<u>(57,626)</u>

* As retrospectively restated for the for forty thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock completed effective October 26, 2022

See accompanying notes to condensed unaudited financial statements

PERIGEE HOLDINGS, INC.
(FORMERLY CROWDGATHER, INC.)
NOTES TO CONDENSED FINANCIAL STATEMENTS
FOR THE THREE AND NINE MONTHS ENDED JANUARY 31, 2023 AND 2022
(UNAUDITED)

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Perigee Holdings, Inc., formerly known as Crowdgather Inc., (“the Company,” “we” “us”) was originally incorporated under the laws of the State of Nevada on April 20, 2005.

Effective May 20, 2022, as part of a holding company reorganization, we changed our name from Crowdgather, Inc. to Perigee Holdings, Inc. and redomiciled to the State of Delaware. Our trading symbol has changed from CRWG to PEHD.

We are a shell company seeking to merge with an entity with experienced management and opportunities for growth in return for shares of our common stock to create values for our shareholders.

Effective October 26, 2022, the Company completed a one for forty thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock. As a result of the reverse split, the number of our common shares issued and outstanding was reduced from 160,090,484 to 4,002 post-split shares. 3,885 new shares of common stock were issued to round up fractional shares. The resulting 7,887 post-split shares of common stock were then forward split into 788,700 shares of common stock.

All share numbers in these financial statements and footnotes have been retrospectively restated for the impact of this reverse and forward split.

Impact of the COVID-19 Pandemic

We have not commenced operations as yet and consequently have not been directly impacted by the Covid-19 outbreak at this time. However, the detrimental effect of the Covid-19 outbreak on the economy as a whole may have a detrimental impact on our ability to raise funding and identify an entity to merge with for the foreseeable future. We are unable to predict with any certainty the ultimate impact Covid-19 outbreak on our plans at this time.

Impact of the Ukrainian Conflict

We have not commenced operations as yet and consequently have not been directly impacted by the Ukrainian conflict at this time currently, we do not believe that the conflict between Ukraine and Russia will have any direct impact on our operations, financial condition or financial reporting. We believe the conflict will have only a general impact on our operations in the same manner as it is having a general impact on all business operations resulting from international sanction and embargo regulations, possible shortages of goods and goods incorporating parts that may be supplied from the Ukraine or Russia, supply chain challenges, and the international and domestic inflationary results of the conflict and government spending for and funding of their response. We do not believe we will be targeted for cyber-attacks. We have no operations in the countries directly involved in the conflict or that are specifically impacted by any of the sanctions and embargoes, we do not believe that the conflict will have any impact on our internal control over financial reporting. Other than general securities market trends, we do not have reason to believe that investors will evaluate the company as having special risks or exposures related to the Ukrainian conflict.

Basis of Presentation

The summary of significant accounting policies is presented to assist in the understanding of the financial statements. These policies conform to GAAP and have been consistently applied. The Company has selected April 30 as its financial year end.

Interim Financial Statements

The condensed unaudited financial statements included herein have been prepared in accordance with accounting principles generally accepted in the United States for interim financial information. They do not include all information and notes required by generally accepted accounting principles for complete financial statements. However, except as disclosed herein, there have been no material changes in the information disclosed in the notes to the financial statements included in our annual report. In the opinion of management, all adjustments (including normal recurring accruals) considered necessary for a fair presentation have been included.

Use of Estimates

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

Reverse and Forward Stock Split

Effective October 26, 2022, the Company completed a one for forty thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock. As a result of the reverse split, the number of our common shares issued and outstanding was reduced from 160,090,484 to 4,002 post-split shares. 3,885 new shares of common stock were issued to round up fractional shares. The resulting 7,887 post-split shares of common stock were then forward split into 788,700 shares of common stock.

All Common Stock, options and per share amounts set forth herein are presented to give retroactive effect to the Reverse and Forward Splits for all periods presented.

Cash and Cash Equivalents

We maintain cash balances in a non-interest-bearing account that currently does not exceed federally insured limits. For the purpose of the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents. As of January 31, 2023 and April 30, 2022, our cash balances were \$0.

Fair Value Measurements

ASC Topic 820, Fair Value Measurements and Disclosures ("ASC 820"), provides a comprehensive framework for measuring fair value and expands disclosures which are required about fair value measurements. Specifically, ASC 820 sets forth a definition of fair value and establishes a hierarchy prioritizing the inputs to valuation techniques, giving the highest priority to quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable value inputs. ASC 820 defines the hierarchy as follows:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reported date. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices, such as equities listed on the New York Stock Exchange.

Level 2 – Pricing inputs are other than quoted prices in active markets but are either directly or indirectly observable as of the reported date. The types of assets and liabilities in Level 2 are typically either comparable to actively traded securities or contracts or priced with models using highly observable inputs.

Level 3 – Significant inputs to pricing that are unobservable as of the reporting date. The types of assets and liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation, such as complex and subjective models and forecasts used to determine the fair value of financial transmission rights.

Our financial instruments consist of our prepaid expenses, accounts payable and notes payable – related party. The carrying amount of prepaid expenses, accounts payable and notes payable – related party approximates their fair values because of the short-term maturities of these instruments or they bore accrued interest at market rates.

Related Party Transactions

A related party is generally defined as (i) any person that holds 10% or more of our membership interests including such person's immediate families, (ii) our management, (iii) someone that directly or indirectly controls, is controlled by or is under common control with us, or (iv) anyone who can significantly influence our financial and operating decisions. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties. See Notes 5 below for details of related party transactions in the period presented.

Leases

We determine if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") as assets, operating lease non-current liabilities, and operating lease current liabilities in our balance sheet. Finance leases are property and equipment, other current liabilities, and other non-current liabilities in the balance sheet.

ROU assets represent the right to use an asset for the lease term and lease liability represent the obligation to make lease payment arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over lease term. As most of the leases doesn't provide an implicit rate. We generally use the incremental borrowing rate on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating ROU asset also includes any lease payments made and exclude lease incentives. Lease expense for lease payment is recognized on a straight-line basis over lease term.

The Company was not party to any lease transaction during the nine months ended January 31, 2023 and 2022.

Income Taxes

The provision for income taxes is computed using the asset and liability method, under which deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax bases of assets and liabilities, and for operating losses and tax credit carry-forwards. Deferred tax assets and liabilities are measured using the currently enacted tax rates that apply to taxable income in effect for the years in which those tax assets are expected to be realized or settled. We record a valuation allowance to reduce deferred tax assets to the amount that is believed more likely than not to be realized.

Uncertain Tax Positions

We evaluate tax positions in a two-step process. We first determine whether it is more likely than not that a tax position will be sustained upon examination, based on the technical merits of the position. If a tax position meets the more-likely-than-not recognition threshold, it is then measured to determine the amount of benefit to recognize in the financial statements. The tax position is measured as the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. We classify gross interest and penalties and unrecognized tax benefits that are not expected to result in payment or receipt of cash within one year as long-term liabilities in the financial statements.

Revenue Recognition

Revenues are recognized when control of the promised goods or services are transferred to a customer, in an amount that reflects the consideration that the Company expects to receive in exchange for those goods or services. The Company applies the following five steps in order to determine the appropriate amount of revenue to be recognized as it fulfills its obligations under each of its agreements:

Step 1: Identify the contract(s) with customers

Step 2: Identify the performance obligations in the contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to performance obligations

Step 5: Recognize revenue when the entity satisfies a performance obligation

As the Company had no business operations during the three and nine months ended January 31, 2023 and 2022, we have not identified specific planned revenue streams.

During the three and nine months ended January 31, 2023 and 2022, we did not recognize any revenue.

Advertising Costs

We expense advertising costs when advertisements occur. No advertising costs were incurred during the three and nine months ended January 31, 2023 and 2022.

Stock-Based Compensation

The cost of equity instruments issued to employees and non-employees in return for goods and services is measured by the grant date fair value of the equity instruments issued in accordance with ASC 718, Compensation – Stock Compensation. The related expense is recognized as services are rendered or vesting periods elapse.

Net Loss per Share Calculation

Basic earnings (loss) per common share ("EPS") is computed by dividing net income (loss) available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted earnings (loss) per share is computed by dividing net income (loss) by the weighted average shares outstanding, assuming all dilutive potential common shares were issued. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive.

Recently Accounting Pronouncements:

We have reviewed all the recently issued, but not yet effective, accounting pronouncements and do not believe any of these pronouncements will have a material impact on our financial statements.

1. GOING CONCERN

Our financial statements are prepared using accounting principles generally accepted in the United States of America ("GAAP") applicable to a going concern, which contemplate the realization of assets and the liquidation of liabilities in the normal course of business. We have no ongoing business or income and for the nine-months period ended January 31, 2023 we incurred a loss of \$19,543 and had an accumulated deficit of \$38,990,626 as of January 31, 2023. These conditions raise substantial doubt about our ability to continue as a going concern. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the outcome of these uncertainties. Our ability to continue as a going concern is dependent upon our ability to raise additional debt or equity funding to meet our ongoing operating expenses and ultimately in merging with another entity with experienced management and profitable operations. No assurances can be given that we will be successful in achieving these objectives.

2. PREPAYMENTS

As of January 31, 2023 and April 30, 2022, the balance of prepaid expenses was \$2,292 and \$917, respectively, which relate to the annual disclosure and news service subscription for OTC Markets, which is amortized monthly over the course of each year commencing July 1, 2022.

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	<u>January 31, 2023</u>	<u>April 30, 2022</u>
Furniture, fixtures and office equipment	\$ —	\$ 31,000
Computers, servers and equipment	—	594,000
Total Cost	—	625,000
Less: accumulated depreciation	—	(625,000)
Net Book Value	<u>\$ —</u>	<u>\$ —</u>

Depreciation expense was \$0 for the three and nine months ended January 31, 2023 and 2022, respectively.

Pursuant to our reorganization effective May 20, 2022, all fully written off fixed assets were disposed of.

4. ACCOUNTS PAYABLE

As of January 31, 2023 and April 30, 2022 the balances of accounts payable totaled \$1,464 and \$0 respectively and are related to share transfer agent fees.

5. NOTE PAYABLE TO RELATED PARTY

As of January 31, 2023 and April 30, 2022, the balance of note payable to related party totaled \$58,454 and \$39,000 respectively

During the nine months ended January 31, 2023, our controlling shareholder and director advanced to us \$19,454, by way of loan to finance our working capital requirements.

The loan is unsecured, due on demand and interest free.

6. COMMITMENTS AND CONTINGENCIES

Legal Proceedings

We were not subject to any legal proceedings during the three and nine months ended January 31, 2023 or 2022, and, to the best of our knowledge, no legal proceedings are pending or threatened.

Contractual Obligations

We are not party to any contractual obligations at this time.

7. STOCKHOLDERS' DEFICIT

Preferred Stock

As of January 31, 2023, we are authorized to issue 8,500,000 shares of preferred stock with a par value of \$0.001.

500,000 shares of Series A Convertible Preferred Stock were designated and issued effective May 31, 2021

1,000,000 shares of Series B Convertible Preferred Stock were designated and issued effective June 1, 2021.

No other series of preferred stock had been designated or issued of January 31, 2023 or April 30, 2022.

Series A Convertible Preferred Stock

Effective May 31, 2021, we authorized and issued 500,000 shares of Series A Convertible Preferred Stock for consideration totaling \$25,000.

The Series A Convertible Preferred Stock is convertible into 90% of the common stock of the company and carries super majority voting rights equivalent to 90% of the common shares issued and outstanding as if converted into shares of common stock.

The \$25,000 consideration comprised amount of \$5,000 cash at closing for payment of outstanding liabilities, forgiveness of the current outstanding bill of \$15,000 (approximately) to Buyer for legal services previously rendered and the agreement to fund up to any additional \$5,000 to pay our expenses. The Buyer has subsequently paid for \$5,000 expenses on behalf of the Company.

Series B Convertible Preferred Stock

Effective June 1, 2021, we authorized 1,000,000 shares, and issued 500,000 shares, of Series B Convertible Preferred Convertible Shares in settlement of accounts payable, convertible notes payable, notes payable and accrued interest totaling \$2,239,000.

The Holders of the Series B Convertible Preferred Stock shall, collectively have the right to convert all of their Series B Convertible Preferred Shares into such number of our authorized but unissued common shares, which shall be equal to 5% ownership of us after giving effect to such issuance. On this basis, the holders of the Series B Convertible Preferred Stock would be entitled to receive 215,314 shares of common stock which valued at our closing share price on May 31 of \$3.20 valued this consideration at \$689,000.

Accordingly, we recognized a gain of \$1,550,00 as other income on the settlement of these liabilities.

Common Stock

As of January 31, 2023, we were authorized to issue 975,000,000 shares of common stock with a par value of \$ 0.001.

Effective October 26, 2022, the Company completed a one for forty thousand reverse split, followed by a one hundred for one forward split of its issued and outstanding shares of common stock. As a result of the reverse split, the number of our common shares issued and outstanding was reduced from 160,090,484 to 4,002 post-split shares. 3,885 new shares of common stock were issued to round up fractional shares. The resulting 7,887 post-split shares of common stock were then forward split into 788,700 shares of common stock.

All Common Stock and per share amounts set forth herein are presented to give retroactive effect to the Reverse and Forward Split for all periods presented.

No shares of common stock were issued during the nine-months period ended January 31, 2023 or 2022.

As of January 31, 2023 and April 30, 2022, 788,700 shares of common stock were issued and outstanding.

8. SUBSEQUENT EVENTS

The Company evaluated subsequent events after January 31, 2023, in accordance with FASB ASC 855 Subsequent Events, through the date of the issuance of these financial statements and has determined there have been no subsequent events for which disclosure is required