

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

COMEPAY INC.

18117 Biscayne Blvd., Suite 1548,
Miami Florida 33160

Company Telephone: (954) 607-2296
Company Website: N/A
Company Email: info@comepayinc.com

SIC Code: 7991

Annual Report

For the year ending December 31, 2022 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

78,619,532⁽¹⁾⁽²⁾ as of December 31, 2022

78,619,532⁽¹⁾⁽²⁾ as of December 31, 2022 (most recent completed fiscal year end)

(1) Includes 67,064,761 shares pending cancellation upon receipt of satisfactory stock powers from the holders.

(2) Includes 18,750 shares administratively issued under the terms of a consulting contract, but unissued at the date of this report.

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

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.

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.

June 14, 1995 to August 22, 2006 – Dragon Environmental Corporation
August 22, 2006 to June 25, 2008 - Symposium Productions Corporation
June 25, 2008 to September 18, 2009 - Feed Global Corporation
September 18, 2009 to February 16, 2010 - Symposium Productions Corporation
February 16, 2010 to August 19, 2020 - Gradient Wind Technologies, Inc.
August 19, 2020 to December 28, 2011 - Grid Cloud solutions, Inc.
December 28, 2011 to January 17, 2012 - Great Rock Development Corporation
January 17, 2012 to present - Comepay, 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):

The issuer has been incorporated in the State of Florida since inception. The issuer is currently active.

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

N/A

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

The issuer has acquired all of the issued and outstanding shares of operating entity Oxana Fit LLC ("Oxana Fit") effective March 15, 2023.

On March 15, 2023, the Company entered into and closed a share exchange agreement with the members of Oxana Fit whereby the Company would acquire all of the issued and outstanding membership units of Oxana Fit in exchange for the issuance of 100,000,000 shares of the Company's unregistered, restricted common stock to member Oxana Rummyantseva. Effective March 15, 2023, the Company and the members and Oxana Fit, concluded the transaction and Oxana Fit become a wholly owned subsidiary of the Company. Concurrent with the closing of the transaction Ms. Oxana Rummyantseva has joined the board of directors of the Company and assumed the role of CEO.

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

18117 Biscayne Blvd., Suite 1548, Miami Florida 33160

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

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

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: Securities Transfer Corporation
Phone: (469) 633-0101
Email: info@stctransfer.com
Address: 2901 North Dallas Parkway, Suite 380, Plano, Texas 79053

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:	CMPY	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	20036M107	
Par or stated value:	\$0.001	
Total shares authorized:	750,000,000	as of date: December 31, 2022
Total shares outstanding:	78,619,532*	as of date: December 31, 2022
Total number of shareholders of record:	291	as of date: December 31, 2022

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

N/A

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.

N/A

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.

The Board of Directors may declare and pay dividends upon the outstanding shares of the corporation from time to time and to such extent as they deem advisable, in the manner and upon the terms and conditions provided by the statute and the Certificate of Incorporation.

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

N/A

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

N/A

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.

N/A

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: <u>Opening Balance</u> Date <u>December 31, 2020</u> Common: <u>78,615,782</u> ⁽¹⁾ Preferred: <u>N/A</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. *You must disclose the control person(s) for any entities listed.	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.
March 1, 2021	<u>New Issuance</u>	<u>3,750</u> ⁽²⁾	<u>Common</u>	<u>\$0.0285</u>	<u>No</u>	<u>Lilja Khamidullina</u>	<u>Services</u>	<u>Restricted</u>	<u>Reg S</u>
Shares Outstanding on Date of This Report <u>Ending Balance</u> <u>Ending Balance:</u> Date <u>December 31, 2022</u> Common: <u>78,619,532</u> ⁽²⁾ Preferred: <u>N/A</u>									

(1) Includes 15,000 shares treated as administratively issued and pending issuance as of this filing.

(2) Includes 3,750 shares treated as administratively issued and pending issuance as of this filing.

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: ☐ 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. *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
12/31/2015	<u>1,779</u>	<u>4,779</u>	<u>=</u>	<u>11/01/2017</u>	<u>Convertible into shares at fixed rate of \$0.008 per share</u>	<u>Rosa Shimonov</u>	<u>Loan</u>
12/31/2015	5,000	5,000	-	11/1/2017	<u>Convertible into shares at fixed rate of \$0.008 per share</u>	<u>Ilya Aharon</u>	<u>Loan</u>
<u>08/01/2017</u>	1,763	3,763	-	5/1/2016	<u>Convertible into shares at fixed rate of \$0.008 per share</u>	<u>Spartak Kanayev</u>	<u>Loan</u>

<u>08/01/2017</u>	4,000	4,000	-	5/1/2016	Convertible into shares at fixed rate of \$0.008 per share	Ioulia Chpilevskaia	Loan
<u>12/11/2017</u>	1,148,080	1,002,000	146,080 ⁽²⁾	12/11/2018	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>02/06/2018</u>	486,668	400,000	86,668 ⁽³⁾	2/6/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>6/30/2018</u>	262,943	193,294	69,649	6/30/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>7/30/2018</u>	764,840	458,463	162,183	7/30/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>8/7/2018</u>	1,261,224	932,858	328,366	8/7/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>8/17/2018</u>	674,904	500,000	174,904	8/17/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>8/23/2018</u>	57,140	40,000	17,140	8/23/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>9/20/2018</u>	125,097	93,192	31,905	9/20/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>12/31/2018</u>	53,943	40,866	13,077	12/31/2019	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>3/31/2019</u>	10,500	8,075	2,425	3/31/2020	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>6/30/2019</u>	12,995	10,150	2,845	6/30/2020	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>12/31/2019</u>	6,200	5,000	1,200	12/31/2020	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan
<u>12/31/2020</u>	7,817	6,740	1,077	12/31/2021	Convertible into shares at fixed rate of \$0.57 per share	Care Providers Co. Inc. ⁽¹⁾	Loan

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

- (1) Beneficial Owner of Care Providers Co. Inc is Ilya Aharon.
- (2) The Company allocated paid interest accrued of \$259,112.06 on this note paid during fiscal 2019
- (3) The Company allocated paid interest accrued of \$70,000 on this note paid during fiscal 2019.

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.otcm Markets.com).

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

On March 15, 2023 the Company acquired OxanaFit. OxanaFit was created to bring fitness to anyone, anywhere at any time. Through online in-home/on the road training sessions and mobile apps to support fitness goals, OxanaFit keeps its subscribers in great shape without a gym, regardless of the location. Membership includes a fitness kit and access to the fitness app for phones/tablets. OxanaFit works with freelance fitness instructors to ensure personalized attention to all its clients. Plans for expansion initially include offering products and programs through Amazon and social networks, using a monthly prepaid subscription-based model. Aside from its existing programs for personalized fitness and in-home training, OxanaFit is currently developing an on-the-road fitness routine for road warriors and truck drivers that are on the road extensively and need a fitness solution that can be applied wherever they may be.

The Company was initially organized to provide fitness training both personally and online. Upon the onset of Covid, management identified the need for online applications to offer both fitness training and general health and wellness training without the need to visit a gym making the fitness regime accessible for patrons wherever they are.

Management commenced development of the online application while continuing to offer online sessions personally to various clients throughout 2022 and 2021.

Presently the Company also has plans to further expand its brand with an on-the-road application and program to keep truck drivers and individuals with hectic travel schedules in shape on the road.

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

The issuer has one subsidiary effective March 15, 2023 – OxanaFit LLC

C. Describe the issuers' principal products or services.

See 4A above

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.

The issuer has a small executive office located in Vaughn, Ontario, from which management located in Canada operates and which is provided free of charge by one of our officers and directors and also has a small office space located at 18117 Biscayne Blvd., Suite 1548, Miami Florida 33160 as of March 15, 2023.

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.

The information below is supplied as of December 31, 2022:

Names of All Officers, Directors and Control Persons	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

Dmitry Solomovich (2)	Director, President, CEO Secretary and Treasurer	Ontario, Canada	Nil	-	-	
Comepay Group Corp.(1) (Beneficial owners: Mr. Rasat Ibadov as to 50% and Mr. Felix Naff as to 50%)	Owner of More than 5%	Panama City, Republic of Panama	30,000,000	Common shares	38.2%	Mr. Ibadov and Mr. Naff were formerly members of the board of directors of the Company. Mr. Ibadov resigned all positions August 31, 2019 and Mr. Naff resigned all positions effective April 15, 2020.
Roza Fedorovna Dizhechko (1)	Owner of More than 5%	Rostov On Don, Russia	30,000,000	Common shares	38.2%	Mrs. Dizhechko is the mother of our former CEO and former member of our Board of Directors, Dmitry Tsatskhin. Mr. Tsatskhin resigned all positions on August 8, 2019.

(1) These shares have been returned to the Company for cancellation, however, as of the date of this filing they have not yet been returned to treasury pending appropriate stock powers acceptable to the Company's transfer agent.

(2) On March 15, 2023, Mr. Solomovich resigned as CEO and Ms. Oxana Rumyantseva has joined the board of directors of the Company and assumed the role of CEO.

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: Allen Tucci
Firm: Archer & Greiner, P.C
Address 1: 1717 Arch Street, Suite 3500
Address 2: Philadelphia, PA 19103-2739
Phone: 215-963-3300
Email: atucci@archerlaw.com

Accountant or Auditor

Name: Li Shen, CPA
Firm: The Accounting Connection
Address 1: 145-251 Midpark Blvd SE
Address 2: Calgary, Alberta T2X1S3 Canada
Phone: (403) 693-8004
Email: support@theaccountingconnection.com

Investor Relations – NONE

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

All other means of Investor Communication: NONE

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: Jacqueline Danforth
Firm: The Ideal Connection
Nature of Services: Compliance consultant
Address 1: 30 North Gould Street, Suite 5953
Address 2: Sheridan WY 82801
Phone: (646) 831-6244
Email: jd@theidealconnection.com

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: Li Shen
Title: CPA
Relationship to Issuer: Outside Accountant
Describe the qualifications of the person or persons who prepared the financial statements: Chartered Professional Accountant (CPA)

Unaudited condensed financial statements for the fiscal years ended December 31, 2022 and 2021 are appended hereto and include:

- a. Condensed Balance sheet;
- b. Condensed Statement of income;
- c. Condensed Statement of cash flows;
- d. Condensed Statement of Retained Earnings (Statement of Changes in Stockholders' Equity); and,
- e. Financial notes.

10) Issuer Certification

Principal Executive Officer

I, Oxana Rumyantseva certify that:

1. I have reviewed this Annual Disclosure Statement for the year ended December 31, 2022;
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.

April 17, 2023

/s/ Oxana Rumyantseva

Oxana Rumyantseva, Principal Executive Officer

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.

Principal Financial Officer

I, Dmitry Solomovich certify that:

1. I have reviewed this Annual Disclosure Statement for the year ended December 31, 2022;
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.

April 17, 2023

/s/ Dmitry Solomovich

Dmitry Solomovich, Principal Financial Officer

COMEPAY INC.

CONDENSED FINANCIAL STATEMENTS

For the Fiscal Years ended December 31, 2022, and 2021

(UNAUDITED)

(Stated in US Dollars)

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COMEPAY, INC.
CONDENSED BALANCE SHEETS
(Unaudited)

	December 31, 2022	December 31, 2021
ASSETS		
Current assets		
Cash and cash equivalents	\$ 33	\$ 55
Total current assets		55
TOTAL ASSETS	\$ 33	\$ 55
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable and accrued liabilities	\$ 798,353	\$ 666,462
Accounts payable and accrued liabilities, related parties	2,210,060	1,883,427
Convertible notes payable, related parties	3,690,638	3,690,638
Loans payable	2,509,542	2,509,542
Total current liabilities	9,208,593	8,750,069
Total liabilities	9,208,593	8,750,069
Stockholders' equity		
Class A Preferred Stock, \$0.001 par value: shares authorized 1,000,000; Nil shares issued and outstanding		-
Common stock, \$0.001 par value: shares authorized 750,000,000; 78,619,532 shares issued and outstanding as of December 31, 2022 and 2021 ⁽¹⁾	78,620	78,620
67,064,761 shares held for cancelation (Note 1)	(67,065)	(67,065)
Additional paid-in capital	29,557,235	29,557,235
Retained deficit	(38,777,350)	(38,318,804)
Total stockholders' equity	(9,208,560)	(8,750,014)
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	\$ 33	\$ 55

(1) Included herein are 18,750 common shares pending administrative issuances (Note 6)

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

COMEPAY, INC.
CONDENSED STATEMENTS OF OPERATIONS
For the fiscal years ended December 31, 2022 and 2021
(Unaudited)

	<u>2022</u>	<u>2021</u>
Operating expenses:		
Professional fees and consulting services	\$ 28,013	\$ 27,605
General and administrative expenses	<u>11,241</u>	<u>16,135</u>
Total operating expenses	<u>39,254</u>	<u>43,740</u>
Loss from operations	<u>(39,254)</u>	<u>(43,740)</u>
Other income (expenses)		
Interest expenses	<u>(419,292)</u>	<u>(420,101)</u>
Total other income (expenses)	<u>(419,292)</u>	<u>(420,101)</u>
(Loss) from continuing operations	<u>(458,546)</u>	<u>(463,841)</u>
Loss	<u>\$ (458,546)</u>	<u>\$ (463,841)</u>
BASIC INCOME PER SHARE	<u>\$ (0.01)</u>	<u>\$ (0.01)</u>
Weighted average shares outstanding - Basic and diluted	<u>78,619,532</u>	<u>78,619,378</u>
Comprehensive income (loss)	<u>\$ (458,546)</u>	<u>\$ (463,841)</u>

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

COMEPAY, INC.
CONDENSED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
(Unaudited)

	Common Stock		Share receivable		Additional Paid in	Accumulated	Total
	Shares	Amount \$	Shares	Amount \$	Income \$	(Deficit) \$	Shareholders (Deficit) \$
Balance, December 31, 2020^{(1) (2)}	78,615,782	78,615	(67,064,761)	(67,065)	29,557,133	(37,854,961)	(8,286,278)
Share issued under consulting agreement ⁽³⁾	3,750	5	-	-	102	-	107
Net Loss	-	-	-	-	-	(463,841)	(463,841)
Balance, December 31, 2021	78,619,532	78,620	(67,064,761)	(67,065)	29,557,235	(38,318,804)	(8,750,014)
Net Loss	-	-	-	-	-	(458,546)	(458,546)
Balance, December 31, 2022	78,619,532	78,620	(67,064,761)	(67,065)	29,557,235	(38,777,350)	(9,208,560)

(1) Included herein are 15,000 shares pending administrative issuance (Note 6)

(2) Shares pending cancelation upon receipt of certain revised stockholder powers of attorney in a format acceptable to the Company's transfer agent.

(3) 3,750 shares are pending administrative issuance (Note 6)

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

COMEPAY, INC.
CONDENSED STATEMENT OF CASH FLOWS
(Unaudited)

	For the years ended December 31,	
	2022	2021
Cash Flows from Operating Activities:		
Net income (loss)	\$ (458,546)	\$ (463,841)
Adjustments to reconcile net loss to net cash used in operating activities:		
Shares issued under service agreements	-	107
Changes in operating assets and liabilities:		
Accounts payable and accrued liabilities	131,892	132,151
Accounts payable and accrued liabilities, related parties	326,632	331,601
Net Cash (used) in Operating Activities	<u>(22)</u>	<u>(18)</u>
Cash Flows from Investing Activities		
Net cash provided from (used by) investing activities	<u>-</u>	<u>-</u>
Cash Flows from Financing Activities		
Net cash provided from (used by) financing activities	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	(22)	16
Cash and cash equivalents at beginning of year	55	39
Cash and cash equivalents at end of year	<u>\$ 33</u>	<u>\$ 55</u>
Supplemental Disclosure of Cash Flows Information:		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>
Cash paid for income taxes	<u>\$ -</u>	<u>\$ -</u>

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

COMEPAY, INC.
NOTES TO CONDENSED
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Note 1. Nature of Business and Summary of Significant Accounting Policies

Nature of business: Comepay, Inc. (f/k/a Great Rock Development Corporation) (the "Company") was incorporated on June 14, 1995, as Dragon Environmental Corporation in the State of Florida. On August 22, 2006, the Company changed its name to "Symposium Productions Corporation". On June 25, 2008, the Company changed its name to "Feed Global Corporation", and subsequently, on September 18, 2009, the corporate name was returned to "Symposium Productions Corporation". On February 16, 2010, The Company changed its name to "Gradient Wind Technologies, Inc.". On August 19, 2010, the Company changed its name to "Grid Cloud Solutions, Inc.". On December 28, 2011, the Company changed its name to "Byers Brook Resources Corp". On January 17, 2012, the Company name was changed to "Great Rock Development Corporation". Effective March 1, 2018, the Company changed its name to "Comepay, Inc.".

Up until September 15, 2017, the Company was a publicly traded research & development company with a focus on the development of technologies that assist mining and resource companies to extract greater value in gold and platinum mining.

On September 15, 2017, the Company's sole officer and a member of the board of directors, Mr. John S. Wilkes, resigned all positions. Concurrently the Company's other director, Ms. Maria Gafter also resigned her position. Effective October 10, 2017, each of Mr. Wilkes and Ms. Gafter agreed to waive all accrued and unpaid compensation up to the date of their respective resignations.

Also, effective September 15, 2017, Mr. Ilya Kaplan was appointed to the Company's board of directors as sole officer and director. Upon the appointment of Mr. Kaplan to the board of directors the Company also completed a change in control whereby Mr. Kaplan became the controlling shareholder having acquired 733,980 (post reverse split) shares of common stock from various selling shareholders, including Mr. Wilkes and Ms. Gafter. Effective upon closing of the transactions, Mr. Kaplan held 64.1% of the total issued and outstanding common stock. Upon the completion of the aforementioned change in management and control the Company moved to acquire an operating business in the payment processing sector.

On January 23, 2018, the board of directors of the Company and its controlling shareholder, approved a symbol change to CMPY and a reverse split on the basis of one new share for every 100 issued and outstanding shares. The reverse split became effective on March 1, 2018. The impact of the reverse split has been retroactively applied to all share and per-share data contained herein. The authorized capital remained at 750,000,000 common shares at par value of \$0.001 per share following the split. We are an alternative reporting company trading on the OTC Pink Markets under the symbol "CMPY".

On March 1, 2018, in anticipation of the completion of a Share Exchange Agreement in respect of a targeted acquisition in the payment processing sector, the Company expanded its Board of Directors, and concurrently appointed new officers. Mr. Ilya Kaplan, our sole officer, and director resigned from all positions.

On March 7, 2018, effective March 22, 2018, the Company closed the aforementioned Share Exchange Agreement with Comepay Group Corp., a company incorporated in the Republic of Panama, and Roza Dizhechko, an individual, whereby the Company has acquired a 100% interest in four (4) operating entities (referred to collectively as "Comepay Group") in a two-stage process, for total consideration of 63,000,000 restricted shares of the Company's common stock, inclusive of 3,000,000 shares issued as a finders fee in connection with the transaction.

Due to the limited operations of the Company prior to the share exchange, the Company has treated the acquisition as a capital transaction in substance, rather than a business combination. The transaction is a reverse recapitalization, equivalent to the issuance of stock by the private companies for the net monetary assets of the parent corporation accompanied by a recapitalization.

COMEPAY, INC.
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Note 1. Nature of Business and Summary of Significant Accounting Policies

Nature of business (*cont'd*):

The accounting is similar to that resulting from a reverse acquisition, except that no goodwill or other intangible assets are recorded. The financial statements, subsequent to the date of the exchange transaction are presented as a continuation of the business of the acquired companies, and all operations of Comepay, Inc., up to the exchange transaction are allocated to additional paid in capital and/or retained earnings. The Comepay Group includes Comepay LLC, RP Systems LLC, M-NN LLC and Chek-online, LLC (with operations of related entity Kassir Soft LLC) which entities have been operating for over 11 years providing internet acquiring services and support, facilitating instant payments and internet-based payment transactions via kiosks, mobile interfaces and web-based applications such as electronic wallets. Comepay Group also leases and sells cash registers and Point of Sale (POS) systems, including its recently developed line of proprietary multifunctional smart POS fiscal cash register systems, known as the “Cassatka”.

In December 2018 the Company acquired Skytech LLC, a limited liability company registered in Russia, Ulyanovsk Region. Skytech is an independent processing company specializing in providing a wide range of processing services, focused on the aviation industry, as well as additional services. Skytech’s operational software base is composed of the Wirecard Payment Gateway and TranzAxis platform from Compass Plus. The Company issued 4,000,000 shares in respect of the acquisition of Skytech, as well as 3,064,761 shares to settle debts of Skytech in the amount of US\$6,862,802 (EUR\$6 million) and paid a finder’s fee of 706,476 shares in connection with the transaction. The effective closing date was December 27, 2018, at which time Skytech became a wholly-owned subsidiary of the Company. (Note 4)

Skytech has a specialized software platform for the development and support of processing, banking, issuing, and other subject systems and applications (operational, retail, accounting, and analytical). Skytech has the ability to make changes to these applications, integrate and develop systems for current business tasks, as well as create other derivative products and/or develop stand-alone applications and systems.

Subsequent to the quarter that ended March 31, 2019 management of the Company’s controlled subsidiary Comepay LLC determined to reduce overhead costs and streamline its kiosk-based payment processing business through a restructuring and divestiture plan. As a result, Comepay LLC has taken certain measures to suspend operations of this subsidiary while the restructuring plan is affected. Concurrently, Comepay LLC opened negotiations with one of its major competitors in the kiosk space to assume the operation of its kiosk terminal business. As part of this program management has undertaken the following actions:

- (1) Suspended kiosk operation commencing April 24, 2019, and suspended associated credit facilities for customer and vendor payments;
- (2) Reorganization of Comepay LLC staff to transfer required staffing to Chek-online, as appropriate, and termination of 18% or 32 of Comepay LLC employees deemed to be non-critical for the change of operational focus to improve revenue margins and focus on Cassatka smart terminals;
- (3) Defaulted on regular payments from Comepay LLC to debt service a credit facility with Alfa Bank. Repayment of this credit facility is under negotiations with Alfa bank as part of the restructuring proposal;
- (4) Defaulted on certain operational obligations including long-term rental contracts for the kiosk locations with certain grocery chains. Contracts with these vendors are under negotiation as part of the Comepay LLC restructuring program;
- (5) Suspension of termination payments as required under Russian legislation relative to the release of employees.

Management completed a restructuring plan effective October 15, 2019, whereby we sold underperforming subsidiaries, Comepay LLC and M-NN LLC to a third party for minimal cash consideration and the return of 18 million shares of restricted common stock issued as part of the original Share Exchange Transaction of March 2018

COMEPAY, INC.
NOTES TO CONDENSED
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Note 1. Nature of Business and Summary of Significant Accounting Policies

Nature of business (*cont'd*):

from certain controlling shareholders. As a result, unnecessary overhead and long-term obligations from these defunct subsidiaries have been eliminated providing for the remaining controlled subsidiaries to focus on growth of the Cassatka business unit.

At the year ended December 31, 2019, the Sellers of Aviatec remained unable to perfect the transfer of the shares of Skytech LLC, a limited liability company registered in Russia, Ulyanovsk Region, to the Company, and as a result the Company and the sellers entered into agreements to rescind the transaction effective December 31, 2019. A total of 7,064,761 shares are held by the Company for return to treasury upon receipt of certain notarized stock powers from certain holders in a format acceptable to the Company's transfer agent.

In February 2020, the operations of our remaining Russian subsidiaries remained insufficient to overcome financial constraints and certain of these controlled entities were petitioned into bankruptcy by certain creditors in Russia. As a result, the Company entered into agreements with the original owners of RP Systems LLC and Chek-online, LLC (including operations of related entity Kassir Soft LLC) to return ownership of the shares of these remaining subsidiaries in exchange for the return and cancelation of the remaining 42,000,000 shares issued in March 2018. The agreements entered into in February 2020 had an effective date of December 31, 2019.

A total of 67,064,761 shares are pending cancellation as of the date of this report upon receipt of certain notarized stock powers from certain holders in a format acceptable to the Company's transfer agent. Completion of the required documentation has been delayed a result of the impact of Covid-19 and the outbreak of war in certain areas where shareholders are located.

Upon termination of the aforementioned transactions, the Company had no ongoing operations and became a shell, and the Company began seeking a project of merit for acquisition.

During the fiscal year ended December 31, 2021, the Company entered into an agreement for the acquisition of Oxana Fit LLC, a limited liability company based in the US. Oxana Fit was created to bring fitness to anyone, anywhere at any time. Through online in-home/on-the-road training sessions and mobile apps to support fitness goals, Oxana Fit keeps its subscribers in great shape without a gym, regardless of the location. Membership includes a fitness kit and access to the fitness app for phones/tablets. Oxana Fit works with freelance fitness instructors to ensure personalized attention to all its clients. Plans for expansion initially include offering products and programs through Amazon and social networks, using a monthly prepaid subscription-based model. Aside from its existing programs for personalized fitness and in-home training, Oxana fit is developing an on-the-road fitness routine for road warriors and truck drivers that are on the road extensively and need a fitness solution that can be applied wherever they may be. At December 31, 2022, the transaction had not yet closed as the Company was awaiting certain administrative processes to conclude regarding the cancelation of certain shares in order to fulfill conditions precedent to closing, the completion of which has been delayed as a result of the ongoing impact of Covid 19 and the current war that Russia has undertaken in the Ukraine. However, on March 15, 2023, the Company and the shareholder of Oxana Fit determined to progress the acquisition and waived the conditions precedent in order to finalize the acquisition and the Company acquired ownership of Oxana Fit, thus making it a wholly owned subsidiary of the Company allowing the Company to exit from shell status.

COMEPAY, INC.
NOTES TO CONDENSED
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Note 1. Nature of Business and Summary of Significant Accounting Policies

Significant accounting policies:

Fiscal Year end: The Company has selected December 31 as its fiscal year-end.

Basis of Presentation: The condensed consolidated financial statements of the Company have been prepared in accordance with United States generally accepted accounting principles ("GAAP"). The unaudited condensed consolidated financial statements are management-prepared. In the opinion of management, all adjustments considered necessary for a fair presentation, consisting solely of normal recurring adjustments, have been made.

Use of Estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported therein. Due to the inherent uncertainty involved in making estimates, actual results reported in future periods may be based upon amounts that differ from these estimates.

Cash Equivalents: The Company considers all highly liquid investments with maturities of 90 days or less from the date of purchase to be cash equivalents.

Property and Equipment: Property and equipment are recorded at cost. Depreciation and amortization on property and equipment are determined using the straight-line method over the three to five-year estimated useful lives of the assets.

Income taxes: The Company has adopted ASC Topic 740, "Income Taxes". ASC Topic 740 requires the use of the asset and liability method of accounting for income taxes. Under the asset and liability method of ASC Topic 740,

Income taxes (cont'd): deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets 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.

Stock-based compensation: For stock-based compensation the Company follows the guidance codified in the Compensation – Stock Compensation Topic of FASB ASC ("ASC 718"). The Company determines the value of stock issued at the date of grant. It also determines at the date of grant, the value of the stock at fair market value or the value of services rendered (based on contract or otherwise) whichever is more readily determinable.

Basic and Diluted Loss Per Share: In accordance with ASC Topic 280 – "Earnings Per Share", the basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding. Diluted loss per common share is computed similar to basic loss per common share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. On December 31, 2022 and 2021 there were a total of 8,042,554 shares available for issuance upon conversion of certain convertible notes payable at \$0.008 and \$0.57 per share, respectively, exclusive of accrued interest.

Convertible debt and beneficial conversion features: The Company evaluates embedded conversion features within convertible debt under ASC 815 "Derivatives and Hedging" to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 "Debt with Conversion and Other Options" for consideration of any beneficial conversion features.

COMEPAY, INC.
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Note 1. Nature of Business and Summary of Significant Accounting Policies

Significant accounting policies (cont'd):

Fair Value: As defined in authoritative guidance, 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"). To estimate fair value, the Company utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market-corroborated, or generally unobservable.

The authoritative guidance 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" measurements) and the lowest priority to unobservable inputs ("Level 3" measurements). The three levels of the fair value hierarchy are as follows:

Level 1 - Observable inputs such as quoted prices in active markets at the measurement date for identical, unrestricted assets or liabilities.

Level 2 - Other inputs that are observable, directly or indirectly, such as quoted prices in markets that are not active, or inputs which are observable, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 - Unobservable inputs for which there is little or no market data and for which the Company makes its own assumptions about how market participants would price the assets and liabilities.

In instances in which multiple levels of inputs are used to measure fair value, hierarchy classification is based on the lowest level input that is significant to the fair value measurement in its entirety. The assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the asset or liability.

Recent Accounting Pronouncements: The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Going Concern

These unaudited financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. As of December 31, 2022, the Company had a working capital deficit of \$9,208,560 with approximately \$33 of cash on hand and an accumulated deficit of \$38,777,350. The continuation of the Company as a going concern is dependent upon the ability to raise additional equity and/or debt financing and the attainment of profitable operations from the Company's future business. If the Company is unable to obtain adequate capital as needed, the Company may be required to reduce the scope, delay, or eliminate some or all of its planned operations. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. The financial statements reflect all adjustments consisting of normal recurring adjustments, which, in the opinion of management, are necessary for a fair presentation of the results for the periods shown. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence. Covid-19 Pandemic: The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Company's financial condition, liquidity, and future results of operations. Management is actively monitoring the impact of the global situation on its financial condition, liquidity, operations, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Company is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for future reports.

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Note 2. Accounts Payable and Accrued liabilities

Accounts payable and accrued liabilities on December 31, 2022 and 2021 consist of the following:

	December 31, 2022	December 31, 2021
Accounts payable	\$ 347,418	\$ 53,376
Accrued consulting fees	-	287,000
Accrued interest payable (Note 5)	450,936	326,086
	<u>\$ 798,354</u>	<u>\$ 666,462</u>

Note 3. Accounts Payable and Accrued liabilities, related parties

Accounts payable and accrued liabilities, related parties at December 31, 2022 and 2021 consist of the following:

	December 31, 2022	December 31, 2021
Accrued consulting fees (1)	1,152,000	1,128,000
Advances for operating expenses	20,540	12,350
Accrued interest payable (2) (re: Note 5)	1,037,520	743,077
	<u>\$ 2,210,260</u>	<u>\$ 1,883,427</u>

- (1) Accrued consulting fees include amounts payable to the director and officer Dmitry Solomovich of \$237,000 and \$213,000 respectively as at December 31, 2022, and December 31, 2021.

Also included in accrued consulting fees is \$75,000 invoiced by a minority shareholder during the year ended December 31, 2019. During the year ended December 31, 2020, the minority shareholder purchased \$840,000 in accounts payable owing to a third party for services rendered in fiscal 2019. A total of \$915,000 is due and payable to this minority shareholder as of December 31, 2022, and December 31, 2021, respectively.

- (2) Accrued interest is due and payable to a minority shareholder.

Note 4. Debt

Convertible notes payable to third parties:

The Company has certain Convertible Notes with third parties providing for a fixed conversion feature at \$0.008 per share, originally entered into during fiscal 2015 and fiscal 2017, respectively. The beneficial conversion feature associated with these notes was expensed in prior periods. As of December 31, 2022 and 2021, a total of \$12,542 remained due and payable in respect to the aforementioned notes, all of which is non-interest bearing. The notes are all currently in default.

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Note 4. Debt (continued)

Note payable:

On April 11, 2019, the Company and Wirecard Asia Holding Pte Ltd. entered into a loan agreement with a maturity date of December 31, 2019, whereunder the Company will receive \$2,497,000 subject to certain terms and conditions. The loan accrues interest at a rate of 5% per annum payable on maturity. Proceeds from the loan were used for inventory acquisition by the Company's former subsidiaries including Comepay LLC and Chek-online. Terms of the agreement required repayment of a certain percentage of the proceeds upon sales of the inventory acquired. The loan is currently in default and the Company has reached out to the lender to discuss the terms of a settlement.

During each of the fiscal years ended December 31, 2022 and 2021, the Company recorded interest expenses of \$124,850.

Note 5. Convertible notes, related party

The Company and a company controlled by a minority shareholder (the "Lender") entered into a Loan Treaty in December 2017, and various amendments thereto (the "Treaty"). Each amount provided under the Treaty has a term of twelve (12) months for repayment and is secured by a Promissory Note bearing interest at 8% per annum. Underlying promissory notes payable provide for fixed conversion terms for amounts outstanding into shares of common stock at a price of \$0.57 per share.

During each of the fiscal years that ended December 31, 2022, and 2021, interest expense was \$294,442 and \$295,251 respectively.

As of December 31, 2022, and 2021, the principal balance payable in respect of the Treaty was \$3,690,638 and accrued interest as at December 31, 2022 and 2021 was \$1,037,520 and \$668,658, respectively.

Note 6. Common Stock

The Company has authorized a total of 750,000,000 shares of Common Stock, par value \$0.001, and 1,000,000 shares of Class A Preferred Stock, par value \$0.001. Each share of common stock carries one vote per share in all matters requiring a vote of shareholders. Shares of Class A Preferred Stock have the right to convert to shares of common stock at half the bid price of the Company's common stock on the day preceding the election notice received from any holder of such class. Further, upon liquidation, holders of Class A Preferred Stock are entitled to recover an amount equal to the book value of their shares prior to any distributions to holders of the Company's common stock. Prior to payment of any dividends to holders of the Company's common stock, holders of Class A Preferred Stock shall receive annual dividends of \$0.01 per share on an accumulative basis. Other than with reference to matters affecting the attributes of the Class A Preferred Stock, holders of Class A Preferred shares have no voting rights.

During the year ended December 31, 2020, the Company was required to issue a cumulative 15,000 shares of restricted common stock (3,750 shares/quarter) to a consultant under the terms of a consulting agreement. The Company valued those issuances at the closing price of the Company's stock as traded on the OTCMarket on the date of grant and recorded stock-based compensation of \$906. As at the date of this report while the shares are included in the Company's Statement of Stockholders' Deficit, the shares are pending issuance to the consultant.

During the three months ended March 31, 2021, the Company was required to issue 3,750 shares of restricted common stock (3,750 shares/quarter) to a consultant under the terms of a consulting agreement. The Company valued those issuances at the closing price of the Company's stock as traded on the OTCMarket on the date of grant and recorded stock-based compensation of \$107. As at the date of this report while the shares are included in the Company's Statement of Stockholders' Deficit, the shares are pending issuance to the consultant.

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Note 6. Common Stock (continued)

There were no shares issued during the year ended December 31, 2022. On December 31, 2022 and 2021, there were a total of 78,619,532 shares issued and outstanding, respectively, including 67,064,761 shares pending cancelation and return to treasury and 18,750 total shares recorded as administratively issued.

Note 7. Subsequent events

On March 15, 2023, the Company and the shareholder of Oxana Fit determined to progress the acquisition agreement originally entered into in fiscal 2021 and waived the conditions precedent in order to finalize the acquisition of Oxana Fit and the Company acquired ownership of Oxana Fit, thus making it a wholly owned subsidiary of the Company allowing the Company to exit from shell status.

On The Company has evaluated subsequent events from the balance sheet date through the date that the financial statements were issued and determined that there are no additional subsequent events to disclose.