Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Valiant Eagle Inc.

6320 Canoga Ave #1564
Woodland Hills, Ca 91367
747-444-1542
www.valianteagle.net
IR@valianteagle.net
SIC: 6719 – Holding Companies, Miscellaneous

Quarterly Report

For the period ending September 30, 2023 **(the "Reporting Period")**

Outstanding Shares
The number of shares outstanding of our Common Stock was:

7,200,268,251 as of September 30, 2023

3,401,268,251 as of December 31, 2022

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 Control[1] 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.

Originally incorporated as International Medical Staffing, Inc., in the state of Delaware in 2007.
In November, 2009, the company changed its name to Purespectrum.
In February 2020, the company changed its name to Valiant Eagle 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 Company was originally incorporated in the state of Delaware in 2007 and is currently in **active status in Delaware**.

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:

None.

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

6320 Canoga Avenue, #1564
Woodland Hills, CA 91367

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:*

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: Transfer Online
Phone: 1-503-227-2950
Email: carolyn@transferonline.com
Address: 512 SE Salmon Street
Portland, OR 97214

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:	PSRU
Exact title and class of securities outstanding:	Common
CUSIP:	91916V202
Par or stated value:	$0.0001
Total shares authorized:	22,000,000,000, as of September 30, 2023
Total shares outstanding:	7,200,268,251 as of September 30, 2023
Total number of shareholders of record:	129 as of September 30, 2023

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

Trading symbol:	____	
Exact title and class of securities outstanding:	____	
CUSIP:	____	
Par or stated value:	____	
Total shares authorized:	____	as of date: ____
Total shares outstanding:	____	as of date: ____
Total number of shareholders of record:	____	as of date: ____

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:	Preferred, Series A
CUSIP (if applicable):	N/A
Par or stated value:	$0.0001
Total shares authorized:	1000 as of September 30, 2023
Total shares outstanding (if applicable):	1000 as of September 30, 2023
Total number of shareholders of record (if applicable):	1 as of September 30, 2023

Exact title and class of the security:	Preferred, Series B
CUSIP (if applicable):	N/A
Par or stated value:	$0.0001
Total shares authorized:	49,999,999 as of September 30, 2023
Total shares outstanding (if applicable):	49,299,000 as of September 30, 2023
Total number of shareholders of record (if applicable):	7 as of September 30, 2023

Exact title and class of the security:	Preferred, Series C
CUSIP (if applicable):	N/A
Par or stated value:	$0.0001
Total shares authorized:	1,000,000 as of September 30, 2023
Total shares outstanding (if applicable):	1,000,000 as of September 30, 2023
Total number of shareholders of record (if applicable):	6 as of September 30, 2023

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.**

Dividends as declared by management. Each common share is entitled to one vote. There are no preemptive rights.

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

Series A: Entitled to receive annual dividends on each outstanding share of Series A Preferred stock, which shall accrue at a rate equal to 10.0% per annum from the issuance date. Senior to common stock and any other class or series of preferred stock with respect to dividend, liquidation, winding up or dissolution. It has no voting rights and no sinking fund provision.

Series B: No dividend rights. Each share of Series B Preferred stock shall hold the equivalent vote of five hundred (500) shares of common stock and may vote on any action requiring any class of shares to vote. No sinking fund or redemption provisions.

Series C: No dividend rights or sinking fund or redemption provisions. However, it does have the following provisions:

1. Can vote on an as-converted basis.
2. Can convert into common shares based on a 1:1,000,000 ratio (1 Series C Preferred sthare for 1,000,000 common shares). This provision is not subject to adjustment.
3. Are not subject to dilution.
4. Are not subject to any adverse effects as a result of any reverse splits.
5. Holders that are no-directors can only convert their Series C Preferred shares into common shares.
6. Holders' shares must never exceed 9.9% beneficial ownership of the currently issued and outstanding common share count.

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

None.

4. **Describe any material modifications to the 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: X (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date 12/31/2020 Common: ,115.,533,024 Preferred: 51,000,000			*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.**
01/04/2021	Issuance	7,500,000	Common	$750	Yes	Sumit Ghai	Debt Conversion	Unrestricted	Rule 144
01/05/2021	Issuance	7,523,260	Common	$752	Yes	Tri-Bridge Ventures LLC (John Forsythe III)	Debt Conversion	Unrestricted	Rule 144
01/20/2021	Issuance	8,500,000	Common	$850	Yes	Branalex Financial Group Inc. (Stephen Taub)	Debt Conversion	Unrestricted	Rule 144

01/29/2021	Issuance	6,948,451	Common	$695	Yes	Tri-Bridge Ventures LLC (John Forsythe III)	Debt Conversion	Unrestricted	Rule 144
02/03/2021	Issuance	3,529,415	Common	$353	Yes	Caesar Capital Group LLC (Michael Woloshin)	Debt Conversion	Unrestricted	Rule 144
02/05/2021	Issuance	10,000,000	Common	$1000	Yes	Intermarket Associates LLC (Charlie Abujudeh)	Debt Conversion	Unrestricted	Rule 144
02/09/2021	Issuance	9,800,000	Common	$980	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
02/22/2021	Issuance	12,500,000	Common	$1250	Yes	OC Sparkle Inc. (Abraham Abu)	Debt Conversion	Unrestricted	Rule 144
02/22/2021	Issuance	12,500,000	Common	$1250	Yes	Intermarket Associates LLC (Charlie Abujudeh)	Debt Conversion	Unrestricted	Rule 144
02/23/2021	Issuance	12,500,000	Common	$1250	Yes	Branalex Financial Group Inc.	Debt Conversion	Unrestricted	Rule 144

						(Stephen Taub)			
02/23/2021	Issuance	12,000,000	Common	$1200	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
03/01/2021	Issuance	12,500,000	Common	$1250	Yes	Sumit Ghai	Debt Conversion	Unrestricted	Rule 144
03/10/2021	Issuance	13,000,000	Common	$1300	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
03/23/2021	Issuance	15,000,000	Common	$1500	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
03/24/2021	Issuance	20,000,000	Common	$2000	Yes	Branalex Financial Group Inc. (Stephen Taub)	Debt Conversion	Unrestricted	Rule 144
03/25/2021	Issuance	12,500,000	Common	$1250	Yes	Intermarket Associates LLC (Charlie Abujudeh)	Debt Conversion	Unrestricted	Rule 144

03/30/2021	Issuance	25,000,000	Common	$2500	Yes	Intermarket Associates LLC (Charlie Abujudeh)	Debt Conversion	Unrestricted	Rule 144
03/30/2021	Issuance	25,000,000	Common	$2500	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
04/05/2021	Issuance	30,000,000	Common	$3000	Yes	Branalex Financial Group Inc. (Stephen Taub)	Debt Conversion	Unrestricted	Rule 144
04/06/2021	Issuance	23,000,000	Common	$2300	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
04/21/2021	Issuance	27,000,000	Common	$2700	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
06/08/2021	Cancellation	70,000	Pref B	$7	No	Dallas Boley	Settlement Agreement	Restricted	Rule 144
06/08/2021	Issuance	35,000,000	Common	$3500	No	Dallas Boley	Settlement Agreement	Unrestricted	Rule 144

06/16/2021	Issuance	41,687,636	Common	$4168	Yes	Tri-Bridge Ventures LLC (John Forsythe III)	Subscription Agreement	Unrestricted	Reg A
06/22/2021	Issuance	4,333,334	Common	$433	Yes	Varleton McDonald	Debt Conversion	Unrestricted	Rule 144
06/23/2021	Issuance	25,000,000	Common	$2500	Yes	Suares Capital LLC (Donnell Suares)	Subscription Agreement	Unrestricted	Reg A
11/24/2021	Cancellation	80,000	Pref B	$8	No	Nathan Yoder	Settlement Agreement	Restricted	Rule 144
06/23/2021	Issuance	40,000,000	Common	$4000	No	Nathan Yoder	Settlement Agreement	Unrestricted	Rule 144
06/30/2021	Issuance	52,778,631	Common	$5278	Yes	Tri-Bridge Ventures LLC (John Forsythe III)	Subscription Agreement	Unrestricted	Reg A
07/09/2021	Issuance	40,000,000	Common	$4000	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144

07/13/2021	Issuance	21,250,000	Common	$2125	Yes	Branalex Financial Group Inc. (Stephen Taub)	Subscription Agreement	Unrestricted	Reg A
07/15/2021	Cancellation	124,000	Pref B	$12.4	No	Rodney Leonard Belle, Jr.	Settlement Agreement	Restricted	Rule 144
07/15/2021	Issuance	62,000,000	Common	$6200	No	Rodney Leonard Belle, Jr.	Settlement Agreement	Unrestricted	Rule 144
08/31/2021	Issuance	43,500,000	Common	$4350	Yes	Rock Bay Partners (Jamie Nelson)	Debt Conversion	Unrestricted	Rule 144
09/15/2021	Issuance	25,000,000	Common	$2500	Yes	Leonite Fund I, LP (Avi Geller)	Subscription Agreement	Unrestricted	Reg A
09/17/2021	Issuance	37,500,000	Common	$3,750	Yes	Suares Capital LLC (Donnell Suares)	Subscription Agreement	Unrestricted	Reg A
09/17/2021	Issuance	25,000,000	Common	$2500	Yes	Marbletown Advisor LLC (Jasahn Sommerville)	Subscription Agreement	Unrestricted	Reg A

09/21/2021	Issuance	8,500,000	Common	$850	Yes	Branalex Financial Group Inc. (Stephen Taub)	Subscription Agreement	Unrestricted	Reg A
09/23/2021	Issuance	80,000,000	Common	$8000	Yes	Rock Bay Partners (Jamie Nelson)	Subscription Agreement	Unrestricted	Reg A
09/23/2021	Issuance	60,000,000	Common	$6000	Yes	Leonite Fund I, LP (Avi Geller)	Subscription Agreement	Unrestricted	Reg A
09/24/2021	Issuance	12,500,000	Common	$1250	Yes	AES Capital Management (Eli Safdieh)	Subscription Agreement	Unrestricted	Reg A
09/27/2021	Issuance	62,500,000	Common	$6250	Yes	Rock Bay Partners (Jamie Nelson)	Subscription Agreement	Unrestricted	Reg A
09/27/2021	Issuance	25,000,000	Common	$2500	Yes	Marbletown Advisor LLC (Jasahn Sommerville)	Subscription Agreement	Unrestricted	Reg A
10/07/2021	Issuance	60,000,000	Common	$6000	Yes	Leonite Fund I, LP (Avi Geller)	Subscription Agreement	Unrestricted	Reg A

10/13/2021	Issuance	18,750,000	Common	$1875	Yes	Efrat Investments LLC (Pinny Rotter)	Subscription Agreement	Unrestricted	Reg A
11/01/2021	Issuance	3,125,000	Common	$312.50	Yes	Branalex Financial Group Inc. (Stephen Taub)	Subscription Agreement	Unrestricted	Reg A
11/01/2021	Issuance	18,750,000	Common	$1875	Yes	Efrat Investments LLC (Pinny Rotter)	Subscription Agreement	Unrestricted	Reg A
11/01/2021	Issuance	25,000,000	Common	$2500	Yes	Marbletown Advisor LLC (Jasahn Sommerville)	Subscription Agreement	Unrestricted	Reg A
11/01/2021	Issuance	60,000,000	Common	$6000	Yes	Leonite Fund I, LP (Avi Geller)	Subscription Agreement	Unrestricted	Reg A
11/24/2021	Cancellation	166,000	Pref B	$16.6	No	Dallas Boley	Settlement Agreement	Restricted	Rule 144
11/24/2021	Issuance	83,000,000	Common	$8300	No	Dallas Boley	Settlement Agreement	Unrestricted	Rule 144

03/07/2022	Cancellation	260,000	Pref B	$26	No	Rodney Belle, Jr.	Settlement Agreement	Restricted	Rule 144
03/07/2022	Issuance	130,000,000	Common	$13,000	No	Rodney Belle, Jr.	Settlement Agreement	Unrestricted	Rule 144
07/15/2022	Issuance	130,000,000	Common	$13,000	Yes	Canel Aki	Debt Conversion	Unrestricted	Rule 144
08/03/2022	Issuance	160,000,000	Common	$16,000	No	Canel Aki	Debt Conversion	Unrestricted	Rule 144
08/30/2022	Issuance	120,800,000	Common	$12,800	No	Canel Aki	Debt Conversion	Unrestricted	Rule 144
09/08/2022	Issuance	50,000,000	Common	$5,000	Yes	Arin LLC (Adam Ringer)	Subscription Agreement	Unrestricted	Reg A
09/09/2022	Issuance	20,000,000	Common	$0.0005	Yes	Leonite Capital LLC (Avi Geller)	Subscription Agreement	Unrestricted	Reg A
09/12/2022	Issuance	50,000,000	Common	$0.0005	Yes	Arin LLC (Adam Ringer)	Subscription Agreement	Unrestricted	Reg A

09/14/2022	Issuance	50,000,000	Common	$0.0005	Yes	Arin LLC (Adam Ringer)	Subscription Agreement	Unrestricted	Reg A
09/15/2022	Issuance	50,000,000	Common	$0.0005	Yes	Ezzat El Jallad	Subscription Agreement	Unrestricted	Reg A
09/28/2022	Issuance	185,000,000	Common	$0.00035	Yes	Sumer Technologies Inc. (Elijah Holmes)	Debt Conversion	Unrestricted	Rule 144
11/07/2022	Issuance	80,000,000	Common	$0.0005	Yes	Arin LLC (Adam Ringer)	Subscription Agreement	Unrestricted	Reg A
11/07/2022	Issuance	50,000,000	Common	$0.0005	Yes	Ezzat El Jallad	Subscription Agreement	Unrestricted	Reg A
11/15/2022	Issuance	120,000,000	Common	$0.0005	Yes	Ezzat El Jallad	Subscription Agreement	Unrestricted	Reg A
11/21/2022	Issuance	120,000,000	Common	$0.0005	Yes	Ezzat El Jallad	Subscription Agreement	Unrestricted	Reg A
11/30/2022	Issuance	120,000,000	Common	$0.0005	Yes	Ezzat El Jallad	Subscription Agreement	Unrestricted	Reg A

12/01/2022	Issuance	173,000,000	Common	$0.00025	Yes	Sumer Technologies Inc. (Elijah Holmes)	Debt Conversion	Unrestricted	Rule 144
12/27/2022	Issuance	290,000,000	Common	$0.0002	Yes	Anthony Chambers	Debt Conversion	Unrestricted	Rule 144
12/29/2022	Issuance	150,000,000	Common	N/A	No	Michael Jay Solomon	Advisory Board Agreement	Restricted	Rule 144
01/09/2023	Issuance	80,000,000	Common	$0.0005	Yes	Ezzat El Jallad	Subscription Agreement	Unrestricted	Reg A
03/31/2023	Issuance	340,000,000	Common	$0.0001	Yes	Sugarloaf Equity Partners Inc. (Lawrence Secrest)	Debt Conversion	Unrestricted	Rule 144
04/21/2023	Issuance	380,000,000	Common	$0.0001	Yes	Sugarloaf Equity Partners Inc. (Lawrence Secrest)	Debt Conversion	Unrestricted	Rule 144
06/15/2022	Issuance	420,000,000	Common	$0.00005	Yes	JMV Creative Solutions Inc. (Julia Teplitski)	Debt Conversion	Unrestricted	Rule 144

06/29/2023	Issuance	420,000,000	Common	$0.00005	Yes	1000272772 Ontario Inc. (Eric Schinderman)	Debt Conversion	Unrestricted	Rule 144
07/31/2023	Issuance	500,000,000	Common	$0.00005	Yes	Ezzat El Jallad	Debt Conversion	Unrestricted	Rule 144
07/31/2023	Issuance	409,000,000	Common	$0.00005	Yes	Branalex Financial Group Inc. (Stephen Taub)	Debt Conversion	Unrestricted	Rule 144
08/02/2023	Issuance	500,000,000	Common	$0.00005	Yes	Legion Financial Consultants Ltd. (Joel Tombran)	Debt Conversion	Unrestricted	Rule 144
09/12/2023	Issuance	100,000,000	Common	$0.0001	No	Eduardo Cabrera	Acquisition Financing Agreement	Restricted	Rule 144
09/12/2023	Issuance	75,000,000	Common	$0.0001	No	Edward W. Cabrera	Acquisition Financing Agreement	Restricted	Rule 144

09/12/2023	Issuance	500,000,000	Common	$0.0001	No	Mawe Capital Management LLC (Edward Cabrera)	Acquisition Financing Agreement	Restricted	Rule 144
09/12/2023	Issuance	75,000,000	Common	$0.0001	No	Kurt McDonald	Acquisition Financing Agreement	Restricted	Rule 144
Shares Outstanding on Date of This Report: Ending Balance Ending Balance: Date 09/30/2023 Common: 7,200,268,251 Preferred A:1000 Preferred B: 49,299,000 Preferred C: 1,000,000									

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:

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: X (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 (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)

03/10/2020	99,487	75,000	$24,487	03/10/2021	50% Discount to Market	David Nokes	Advisory Board Agreement
06/25/2021	1,195,304	1,000,000	$195,304	06/25/2022	50% Discount to Market	Carl Dawson	Share Purchase Agreement

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"):

Valiant Eagle, Inc. (PSRU: OTC) is a publicly traded corporation focused on the energizing of entertainment in television, the Internet, and social media. It aims to achieve unparalleled advances in those media through content featuring Music, Sports, Entertainment, and, with respect to the millennial generation, through Technology.

Technology is now an integral part of our lives. With its speed, accuracy, and virtually unlimited quantity of information, the Internet provides us all with many means of communication. However, that is all the Internet guarantees to provide — a means to convey information. Individuals, organizations and governments are freely using this platform, mostly to their own ends.

The Internet does not automatically provide fulfillment, opportunity, or happiness to all who use it, and so, with respect to entertainment program content, a high level of consumer satisfaction has yet to be reached.

Valiant Eagle, Inc. looks to fill this void by feeding high-quality, fulfilling program content to iPhones, Android phones, tablets, computers, and smart TVs.

2015 demarked the transition of the Information Age into the Communication Age. No longer is information, when delivered one-way (e.g. through traditional cinema, television, radio, and print such as newspapers and magazines) considered as valuable as it was.

Knowledge, intellectual or emotional, passed through these same media now includes a means of two-way-communication. Feedback, comments, questions, are now so commonplace that the average western person communicates up to a hundred times more per day than before social media existed. The majority spoke up, and the world changed once more.

It is now no longer necessary to use the traditional media to reach the public at large. Since their traditional role as gatekeepers to Information has disintegrated, the traditional print, TV and cinema media business models will gradually sunset and be at least partially subsumed into those of the Internet.

From statistical evidence, 2017 was the first year that the usage of digital video through smartphones, tablet devices and smart TVs superseded that of traditional TVs connected with network, satellite or cable services.

Specialized video content, whether on demand or by niche subscription, then provided their audiences with a truly discrete and satisfactory experience, tailored to their own individual tastes, by downloading or streaming video, and

then allowed for those audiences to speak back to the media, and further tailor their own programing experiences to their wants and needs.

Thus, the need for viewers to consume specialized or niche-oriented online and broadcast content for entertainment and information has exploded, and is still growing exponentially, since each of these newer portable devices can be considered to be its own highly portable TV set with an audience of one. That individual is ever curious and searching for new, fulfilling content to watch and learn through, or watch and feel through.

With its access to its comprehensive set of programs, channels and stations, leading to the smooth and effortless delivery of both intellectually and emotionally satisfying program content, Valiant Eagle, Inc. allows its viewers to lock in on contemporary topics in Music, Sports, Entertainment and Technology in the most convenient and efficient way ever. It has its eye set in the new Communication Age and intends to reach and maintain its position at its very apex.

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

Opportunity Knocks Television LLC (OKTV) is a wholly owned subsidiary of the company.

OKTV (Opportunity Knocks) is a broadcast entertainment network offering 24/7, 365 days a year programming. Viewers are able to enjoy original programming, TV series, documentaries and feature films across a wide variety of genres. The network can be watched from viewers as much as they want, anytime, anywhere, on any Internet-connected screen TV or mobile device.

The network debuted in March, 2018 and is available in the U.S. on DirectTV, and also accessible via Roku, Amazon Fire, and Rabbit TV. OKTV also streams live on its Facebook page and via Phillips and Samsung Smart TVs, as well as on the app TVtogo.

The managing member of OKTV is Xavier Mitchell

The Company owns all of the membership interest in both Providence Films LLC and Providence Film Group LLC. Both are full-service production companies providing the content for works in the realms of the performing arts, new media art, film, television, radio, comics, interactive arts, video games, websites and video. The companies are involved with budgeting, scheduling, scripting, the supply of talent and resources, the organization of staff, the production itself, post-production, distribution, and marketing.

The managing member is Xavier Mitchell

The Company owns all of the membership interest in Franchise X Entertainment LLC that manages brands and trademarks, coordinates the production, manufacturing, distribution, marketing, promotion, and enforcement of copyright for sound recordings and music videos; also conducts talent scouting and development of new artists and maintains contracts with recording artists and their managers. Franchise X Entertainment LLC is also a talent agency that has the following up and coming artists with corresponding song copyrights and royalties under contract:

Notcho
Belle Aire
Lavelle
Cadence
Keem O’Shae

It also owns the following assets: mixing board, microphones, monitors, mac computers, software, furniture and equipment.

The managing member is Xavier Mitchell

The Company acquired all of the membership interest in Edwardo Sheldon LLC which owns Sherman Oaks Newsstand. Sherman Oaks Newsstand has been open since 1949 and is a popular tourist place to visit in LA. It carries current media events from newspapers, magazines, and so much more. This was subsequently closed.

The managing member is Dana Belle.

The company launched and owns all shares in Xavier Media Group (XMG). XMG has a portfolio of over two dozen streaming and broadcast channels, each in its own specific niche or micro-niche and ranging from sports, cannabis, music, children's entertainment, fitness, horror, to many others.

Currently, all channels are on Roku (currently reaching over 40 million subscribers and growing rapidly, while cable TV's consumer base continues to diminish), and will soon be available on Amazon Fire, Apple TV, Google Playstore, Rabbit TV, XBOX, Chromecast and more. Select channels will also be broadcast through regular FCC-approved TV channels.

The CEO is Xavier Mitchell

Pursuant to a Share Option Agreement between the Company and the majority controlling shareholders of American Basketball Association, the Company acquired 8% of ABA Sports Realty Group (ASRG) which has the mission of providing venues for the 100+ ABA teams that are active or have reserved markets across the country

Pursuant to a Joint Venture between the Company and the American Basketball Association (ABA), the Company is the majority controlling shareholder of American Basketball Association Canada Inc., a Federally incorporated Canadian corporation. It has the exclusive license to use ABA branding to develop a Canadian league and to grant Reservation Rights to third parties in Canada to create expansion ABA team(s) in Canada. The Company owns 62% of American Basketball Association Canada Inc. The CEO of American Basketball Association Canada Inc. is Xavier Mitchell.

Pursuant to ABA Team Reservation Agreements between the American Basketball Association and the Company, the Company owns two basketball teams in Hollywood and Beverly Hills named Hollywood Action and Beverly Hills Majestics.

Pursuant to a Share Purchase Agreement between Carl Dawson and the Company, the Company acquired a non-dilutable 15% equity stake in Americas Next Investment ("ANI"). ANI acts as a hybrid of both a TV show and an equity crowdfunding platform. The TV portion of ANI helps drive interest and promotes a company's investment thesis and message to investors in real-time on major financial channels, such as CNBC, Fox Business, and Bloomberg.
Viewers of ANI can then go onto its website (americasnextinvestment.com) and invest online in the startup company they saw on TV through ANI's crowdfunding platform. Currently, ANI's platform supports approved Regulation A+ and Regulation D investment offerings.

Pursuant to a Bill Of Sale And Assignment Of Motion Pictures between AIM Group Films and the Company, the Company acquired the following iconic movies including remake rights:

Adios Amigos (1976)

Adventures of Huckleberry Finn (1953)

Black Brigade (1970)

Bloody Wednesday (1985)

Callie and Son (1981)

Fists of Fury (1971)

Ginger in the Morning (1974)

Great American Tragedy (1972)

Gulliver's Travels (1939)

Nuclear Run (1980)

Revenge of Doctor X (1970)

Swamp Thing (1982)

Pursuant to a Share Purchase Agreement between Sumer Technologies Inc. and the Company, the Company acquired a 5% non-dilutable stake in this unique rideshare company. Pursuant to an Amendment to Share Purchase Agreement, the Company increased its stake in Sumer Technologies Inc. to 15%. Pursuant to a Share Purchase Agreement between the Company and another publicly traded company, the Company sold its interest in Sumer Technologies Inc. for a $500,000 convertible note maturing in one year carrying interest at 8%.

Pursuant to a Share Purchase Agreement between Net Savings Link Inc. (OTC:NSAV) and the Company, the Company sold 40% of Fungy, an NFT Marketplace developed and owned by the Company, in exchange for a Convertible Note for $500,000 due July 21,2024 issued by Net Savings Link Inc.

C. Describe the issuers' principal products or services.

The principal product is the broadcast entertainment network, OKTV.

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.

Office space at 6320 Canoga Ave Woodland Hills, Ca 91367. Monthly rent is $500
Office space at 21044 Sherman Way. Canoga Park, Ca 91303. Monthly rent is $500
Storage space at 18440 Burbank Blvd. Tarzana, Ca 91356. Monthly rent $200
Storage space at 6836 Canby Ave., Reseda, Ca 91335. Monthly rent is $350
Office space at 7044 Owensmouth, Canoga Park ca 91303. Monthly rent is $1,600
Office space at 7245 Reseda Ave, Reseda Ca 91335. Monthly rent is $1,100

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 that 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/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
Xavier Mitchell	Officer/Director/Owner of more than 5%	Los Angeles, California	1000 44,999,000 40,000,000 670,000	Preferred A Preferred B Common Preferred C	100% 91% 0.6% 67%	

Jimmy Waters	Owner of more than 5%	Riverside, California	100,000	Preferred C	10%	
Dana Belle	Owner of more than 5%	Tarzana, California	100,000	Preferred C	10%	
1000272772 Ontario Inc.	Owner of more than 5%	Toronto, Ontario	420,000,000	Common	5.8%	Eric Schinderman
Bruce Bent	Owner of more than 5%	Mississauga, Ontario	409,000,000	Common	5.7%	
Mawe Capital Management LLC	Owner of more than 5%	Westhampton Beach, New York	500,000,000	Common	6.9%	Edward Cabrera
Pascal Siegenthaler	Owner of more than 5%	Glattfelden, Switzerland	500,000,000	Common	6.9%	

- **Pursuant to a Consulting and Services Agreement dated January 1st, 2023 between the Company and Paul Khan, Consultant is to receive 99 Series A Preferred Stock, 4,000,000 Series B Preferred Stock and 49 Series C Preferred Shares before the end of his term. If said shares are not issued by the end of the Term, Consultant shall be able, upon request, to receive any and all of the assets from the Client.**

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);

   Yes

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

   No.

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

   No.

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

No.

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: Vic Devlaeminck
Firm:
Address 1: 10013 N.E. Hazel Dell Avenue, Suite 317
Address 2: Vancouver, Washington, 98685
Phone: 503-806-3533
Email: jevic321@aol.com

Accountant or Auditor

Name: Vic Devlaeminck
Firm:
Address 1: 10013 N.E. Hazel Dell Avenue, Suite 317
Address 2: Vancouver, Washington, 98685
Phone: 503-806-3533
Email: jevic321@aol.com

Investor Relations

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

All other means of Investor Communication:

Twitter: @valianteagleinc
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: Paul Khan
Firm: _____
Nature of Services: Consulting
Address 1: _____
Address 2: _____
Phone: _____
Email: paulkhanstein@yahoo.ca

9) Financial Statements

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

☐ IFRS
X U.S. GAAP

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

Name: Xavier Mitchell
Title: CEO
Relationship to Issuer: CEO and Director
Describe the qualifications of the person or persons who prepared the financial statements: CEO

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

Important Notes:

- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

Financial Statements appear beginning on page 25.

10) Issuer Certification

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.

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, certify that:

1. I, Xavier Mitchel, have reviewed this Disclosure Statement for Valiant Eagle, 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.

December 6, 2023

s/s Xavier Mitchell [CEO's Signature]

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

Principal Financial Officer:

I, Xavier Mitchell, certify that:

1. I have reviewed this Disclosure Statement for Valiant Eagle, 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.

December 6, 2023

s/s Xavier Mitchell [CFO's Signature]

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

VALIANT EAGLE, INC.
Financial Statements
Balance Sheet
For the Periods Ended September 30, 2023 & December 31, 2022
Unaudited

	Sept. 30, 2023	Dec. 31, 2022
ASSETS		
Current Assets		
Cash on hand, in bank	1,278	28
Accounts receivable	0	15,332,836
Note receivable - NSAV	500,000	0
Prepaid consulting services	0	0
Total current assets	501,278	15,332,864
Fixed Assets		
Recording studio equipment	-	-
Total fixed assets	-	-
Other Assets		
OKTV	4,500	4,500
Providence films	11,810,000	11,810,000
Franchise X Ent., LLC	2,000,000	2,000,000
America's Next Investment	1,100,000	1,100,000
Xmg assets	75,000	75,000
Fungy	367,800	-
Asrg assets	50,000	50,000
VE gaming	340,609	340,609
Note receivable - Un. Apparel	500,000	500,000
12 Iconic movies	125,000	125,000
Edward Sheldon assets	200,000	200,000
Total other assets	16,572,909	16,205,109
Total assets	17,074,187	31,537,973

VALIANT EAGLE, INC.
Financial Statements
Balance Sheet
For the Periods Ended September 30, 2023 & December 31, 2022
Unaudited

	Sept. 30, 2023	Dec. 31, 2022
LIABILITIES AND STOCKHOLDERS' EQUITY		
LIABILITIES		
Current Liabilities		
Accounts payable	-	8,100
Notes payable - current	-	-
Total current liabilities	-	8,100
Long-term Liabilities		
Notes payable	1,075,000	1,310,000
Accrued inteest	219,414	169,563
Total long-term liabilities	1,294,414	1,479,563
Total liabilities	1,294,414	1,487,663
STOCKHOLDERS' EQUITY		
Preferred stock, Class A, $0.0001 par value, 1,000 authorized; 1,000 issued and outstanding at 12/31/22 & 6/30/23	0	0
Preferred stock, Class B, $0.0001 par value, 49,999,000 authorized; 49,299,000 isssued and outstanding at 12/31/22 and 9/30/23	4,930	4,930
Preferred stock, Class C, $0.0001 par value, 1,000,000 authorized; issued and outstanding: 1,000,000 at 12/31/22 and 9/30/23	100	100
Common stock, $0.0001 par value; 5,000,000,000 authorized; issued and outstanding: 3,401,268,251 at 12/30/22 andf 7,200,268,251 at 9/30/23	720,027	340,127
Additional paid in capital	12,472,672	11,336,884
Accumulated deficit	18,368,269	10,825,701
Current earnings	(15,786,225)	7,542,568
Total Stockholders' equity	15,779,773	30,050,310
Total Liabilities and Stockholders' Equity	$ 17,074,187	$ 31,537,973

VALIANT EAGLE, INC.
Statement of Income and
Retained Earnings (Deficit)
For the Nine Months Ended
September 30, 2023 & September 30, 2022
Unaudited

	Sept. 30, 2023	Sept. 30, 2022
Revenue	$ 721,581	$ 8,190,112
Operating Expenses		
Interest expense	153,377	108,006
Sales team	8,398	589,376
Assistant	39,034	123,027
Programming	48,781	694,605
Legal & professional	64,598	118,731
Marketing	30,914	108,288
Master Control	23,601	183,609
Content	18,948	228,097
Public relations	549	15,137
Interns	15,521	54,396
Web	10,652	10,460
Travel	-	-
Editors	28,248	292,485
Equipment	-	71,195
Supplies	17,147	48,370
Rent	117,309	195,000
Advertising	7,704	8,640
IT	24,540	46,285
Utilities	52,379	82,483
Wages & direct costs	379,925	1,312,862
Repairs & maintenance	25,906	20,766
Development	48,535	188,836
NFT Fungy costs	613,000	-
Miscellaneous	38,859	71,627
Total Expenses	1,767,925	4,572,281
Net Operating Gain (Loss)	$ (1,046,344)	$ 3,617,831
Other Income/loss		
Gain on sale of 40% Fungy	254,800	-
Gain from disposal of Notes	338,155	-
Bad debt loss - accounts receivable	(15,332,836)	-
Total Other Income	(14,739,881)	-
Net Income	(15,786,225)	3,617,831
Retained earnings (Deficit);		
Beginning of period	18,368,269	10,825,701
End of Period	$ 2,582,044	$ 14,443,532

VALIANT EAGLE, INC.
Statement of Cash Flows
For the Nine Months Ended
September 30, 2023 & September 30, 2022
Unaudited

	2023	2022
OPERATING ACTIVITIES		
Net Income (Loss)	$ (15,786,225)	$ 3,617,831
Adjustments to reconcile net Income (Loss) to net cash provided by operations		
Decrease (increase) in accounts rec.	15,332,836	-
Decrease (increase) in prepaid services	-	11,000,000
Decrease (increase) in accounts payable	(8,100)	-
Decrease (increase) in acc. Interest	49,851	(25,235)
Total Adjustments	15,374,587	10,974,765
Net cash provided by operating activities	(411,638)	14,592,596
Investing Activities		
Asset acquisition/divestment	(367,800)	(43,147,892)
Net cash provided by investment activity	(367,800)	(43,147,892)
Financing Activities		
Notes payable	(235,000)	(376,900)
Notes receivable	(500,000)	
Stock issuances	379,900	94,580
Paid in capital	1,135,788	28,516,392
Net cash from financing activity	780,688	28,234,072
Net cash increase for period	1,250	(321,224)
Cash at beginning of period	28	328,017
Cash at end of period	1,278	6,793

VALIANT EAGLE, INC.
Statement of Stockholders' Equity
September 30, 2023
Unaudited

	Common Stock Shares	Common Stock Amount	Paid-in Capital	Accum. Earnings	Total Stockholders' Equity
December 31, 2019	4,219,700,000	421,970	11,077,263	(14,722,871)	(3,223,638)
Reverse stock split	(4,218,803,026)	(421,880)			(421,880)
Stock issuances - 6/30/20	52,500,000	5,250			5,250
Stock issuances - 9/30/20	9,750,000	975	1,004,652		1,005,627
Stock issuances - 12/31/20	12,845,550	1,284	1,422,044		1,423,328
Net income(loss) - 12/31/20				(1,111,224)	(1,111,224)
December 31, 2020	75,992,524	7,599	13,503,959	(15,834,095)	(2,322,537)
Stock issuances	1,276,475,727	127,648	3,355,981		3,483,629
Net income (loss) - 12/31/21				26,659,796	26,659,796
December 31, 2021	1,352,468,251	135,247	16,859,940	10,825,701	27,820,888
Stock issuances	2,048,800,000	204,880	(5,523,056)		(5,318,176)
Net income (loss) - 12/31/22				7,542,568	7,542,568
December 31, 2022	3,401,268,251	340,127	11,336,884	18,368,269	30,045,280
Stock issuances	3,799,000,000	379,900	1,135,788		1,515,688
Net income (loss) - 9/30/23				(15,786,225)	(15,786,225)
September 30, 2023	7,200,268,251	720,027	12,472,672	2,582,044	15,774,743

VALIANT EAGLE, INC.
Notes to the Financial Statement
September 30, 2023

THE COMPANY

The Company was incorporated under the laws of Delaware on March 21, 2007, as International Medical Staffing Inc. which is in the business of developing, marketing, licensing, and contract manufacturing of lighting technology for use in residential, commercial, and industrial applications worldwide. In November, 2009, the Company changed its name to Purespectrum Inc

On February 20, 2015, the Company acquired as a wholly owned subsidiary, Nutrafill LLC, a Georgia corporation that is a nutraceutical manufacturer using only natural ingredients. The company encapsulates a variety of vitamins, and also packages, powders and liquids.

On September 7th, 2018, pursuant to an Acquisition and Merger Agreement, the Company fully divested itself of Nutrafill LLC, and acquired all of the membership interest in Opportunity Knocks Television LLC, a Californian Limited Liability Company.

Opportunity Knocks Television is a variety network created with you and your family in mind. OKTV is television with a purpose. It air shows to inspire and motivate, not only entertain you; whatever your interests. This network is designed with a very specific aim in mind.... “Bringing Families Back together”. It is developed to engage people to rethink community. It speaks to the children, the tweens, young adults and the grandparents.

As of February 12, 2020, the Company performed a name change to Valiant Eagle, Inc. to
better reflect the Company’s strategic focus on the energizing of entertainment in television, the internet, and social media. In addition, it received FINRA approval simultaneously as the name change for a 5000-1 reverse stock split.

SIGNIFICANT ACCOUNTING POLICIES

The Company's accounting policies conform to United States generally accepted accounting principles and have been consistently applied in the preparation of these financial statements.

The financial statements included herein have not been audited by and independent registered public accounting firm, but include all adjustments (including normal, recurring entries), which are, in the opinion of management, necessary for a fair presentation of the results for such periods.

GENERAL PRINCIPLES

a) Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosure. Accordingly, actual results could differ from those estimates.

b) Revenue Recognition

The Company recognizes revenue when earned in accordance with SEC Staff Accounting Bulletin No 101. "Revenue Recognition in Financial Statements".

c) Cash and Cash Equivalents

The Company considers all highly liquid investments with maturities of three months or less to be cash equivalents.

NOTES PAYABLE

The Company had long term debt (not including interest) of $75,000 owed to David Nokes as per an Advisory Board Agreement. It was issued on March 10th, 2020, matures one year after issuance and carries interest of 8% per annum.

The Company has long term debt (not including interest) of $1,000,000 owed to Carl Dawson as per a 8% Convertible Promissory Note pursuant to a Share Purchase Agreement. It was issued on June 25, 2021, matures one year after issuance and carries interest of 8% per annum.

GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has suffered recurring operating losses and is dependent upon raising capital to continue operations. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. It is the intention of the Company's stockholders to fund capital shortfalls for the foreseeable future.