

Alternative Reporting Standard: Disclosure Guidelines for the Pink[®] Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines (“Guidelines”)¹ that set forth the disclosure obligations that make up the “Alternative Reporting Standard” for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our “Alternative Reporting Standard.” We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.²

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service:** To submit an application, visit [Gateway](#) to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.
2. **Publish Initial Disclosure:** Upload the following documents through OTCIQ:
 - ☐ Annual Report for the most recently completed fiscal year.
 - ☐ All Quarterly Reports for the Current Fiscal Year.

Annual or Quarterly Reports are composed of:

- **Disclosure Statements:** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
- **Financial Statements:** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

Qualifying Financial Statements include:

- Audit Letter, if audited
- Balance Sheet
- Statement of Income
- Statement of Cash Flows
- Statement of Retained Earnings (Statement of Changes in Stockholders’ Equity)
- Notes to Financial Statements

3. **Publish Attorney Letter:** If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:
 - ☐ Attorney Letter Agreement: The attorney for the company must submit a signed Attorney Letter Agreement according to the [Attorney Letter Agreement Instructions](#).
 - ☐ Attorney Letter: After the attorney reviews the company’s disclosure, publish the “Attorney Letter With Respect to Current Information” through OTCIQ. Attorney Letters must be in accordance with the [Attorney Letter Guidelines](#).

¹ These Guidelines have been designed to encompass the “current information” requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) as well as Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

² OTC Markets Group may require companies with securities designated as “Caveat Emptor” or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
5. **OTC Markets Group Processing of Reports:** Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.
6. **Ongoing Requirements:** To qualify for Current Information on an ongoing basis, companies must:
 - ☐ Publish reports through OTCIQ on the following schedule:
 - o Quarterly Report within **45 days** of the quarter end
 - o Annual Report within **90 days** of the fiscal year end
 - o Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
 - ☐ Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
 - ☐ Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.
 - ☐ Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.
2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.
3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
 - ☐ Publish reports on the following schedule:
 - o Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.
 - ☐ Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
 - ☐ Maintain Transfer Agent Verified share data. If your transfer agent participates in the [Transfer Agent Verified Shares Program](#), then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.³

Material corporate events may include:

³ "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on <https://www.otcm Markets.com/corporate-services/ir-tools-services>

- ☐ Changes to the company's shell status. Please refer to our [FAQ on Shell Companies](#)
- ☐ Changes in control of issuer
- ☐ Departure of directors or principal officers; election of directors; appointment of principal officers
- ☐ Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- ☐ Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- ☐ Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- ☐ Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- ☐ Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- ☐ Unregistered sales of equity securities
- ☐ Material modification to rights of security holders
- ☐ Changes in issuer's certifying accountant
- ☐ Non-reliance on previously issued financial statements or a related audit report or completed interim review
- ☐ Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- ☐ Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- ☐ Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- ☐ Officer, director, or insider transactions in the issuer's securities
- ☐ Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- ☐ A company's bankruptcy or receivership
- ☐ Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- ☐ Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- ☐ Earnings releases
- ☐ Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- ☐ Other events the issuer determines to be material



3773 Howard Hughes Parkway
www.beyondcommerceinc.com
investors@beyondcommerceinc.com
7374

Annual Report

For the period ending December 31, 2023 (the “Reporting Period”)

Outstanding Shares

The number of shares outstanding of our Common Stock was: 16,533,929,830

16,533,929,830 as of December 31, 2023 (Current Reporting Period Date or More Recent Date)

16,533,929,830 as of December 31, 2023 (Most Recent Completed Fiscal Year End)

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 Control⁴ of the company has occurred during this reporting period:

Yes: ☐ No: ☒

⁴ “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 and names used by predecessor entities, along with the dates of the name changes.

The exact name of the Issuer is Beyond Commerce, Inc. We were originally incorporated in Nevada on January 12, 2006, as Reel Estate Services, Inc. with a subsequent name change to BOOMj.com, Inc. on January 14, 2008. On January 5, 2009, we changed out name to Beyond Commerce, Inc

Current State and Date of Incorporation or Registration: Las Vegas, Nevada

Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

N/A

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

N/A

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

N/A

Address of the issuer's principal executive office:

3773 Howard Hughes Parkway, Suite 500 Las Vegas Nevada 89169

Address 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: Colonial Stock Transfer

Phone: 801-355-5740

Email: info@colonialstock.com

Address: 7840 S 700 E, Sandy, UT 84070

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:

BYOC

Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>08861P105</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>30,000,000,000</u>	<u>as of date: 03/12/2024</u>
Total shares outstanding:	<u>16,533,929,830</u>	<u>as of date: 03/12/2024</u>
Total number of shareholders of record:	<u>233</u>	<u>as of date: 03/12/2024</u>

Trading Symbol:	<u>N/A</u>	
Exact title and class of the security:	<u>Series A</u>	
CUSIP:	<u>N/A</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>250</u>	<u>as of date: 03/12/2024</u>
Total shares outstanding:	<u>250</u>	<u>as of date: 03/12/2024</u>
Total number of shareholders of record:	<u>2</u>	<u>as of date: 03/12/2024</u>

Trading Symbol:	<u>N/A</u>	
Exact title and class of the security:	<u>Series B</u>	
CUSIP:	<u>N/A</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>51</u>	<u>as of date: 03/12/2024</u>
Total shares outstanding:	<u>51</u>	<u>as of date: 03/12/2024</u>
Total number of shareholders of record:	<u>2</u>	<u>as of date: 03/12/2024</u>

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

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 that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Series C</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>50,000,000</u>	<u>as of date: 03/12/2024</u>
Total shares outstanding:	<u>608,585</u>	<u>as of date: 03/12/2024</u>
Total number of shareholders of record:	<u>1</u>	<u>as of date: 03/12/2024</u>

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

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.

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

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

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.**

Certain stockholders possess a majority of our voting power, and through this ownership, may control our Company and our corporate actions.

Our controlling stockholder, Geordan Pursglove, our President, CEO and Director, The 2GP Group, LLC and Fiona Oakley, together hold a majority of the total voting power of our outstanding capital stock as of March 31, 2022. The 2GP Group, LLC is an entity controlled by Mr. Pursglove, who holds sole voting and dispositive power over these shares. Each share of Series A Preferred Stock is convertible into one million shares of common stock. In addition, each share of Series A Preferred Stock entitles its holder to

(i) cumulative, non-participating dividends in preference and priority to any declaration or payment of a dividend on any of the Company's common stock, at a rate of 12% per annum, and (ii) three times (3x) voting preference over common stock. Each one (1) share of the Series B Preferred Stock shall have voting rights equal to (x) 0.019607 multiplied by the total number of votes of issued and outstanding shares of stock of the Company eligible to vote at the time of the respective vote (the "Numerator"), divided by (y) 0.49, minus (z) the Numerator. These shareholders have the ability to control our management and affairs through the election and removal of our entire Board of Directors, the amendment of our articles of incorporation or bylaws, and the adoption of measures that could delay or prevent a change in control or impede a merger, takeover or other business combination involving us. Such concentrated control of the Company may adversely affect the price of our common stock. A stockholder that acquires common stock will not have an effective voice in the management of the Company.

We have no plans to pay dividends on our Common Stock or our Series A Preferred Stock.

We have not previously paid any cash dividends, nor have we determined to pay dividends on any share of Series A Preferred Stock or shares of Common Stock, except as described in the rights and preferences detailed in the "Certificate of Designation of Preferences" for the Series A Preferred Stock filed with the Secretary of State of the State of Nevada. The permissibility to pay dividends on our shares is restricted by Section 78.288 of the Nevada Revised Statutes, which provides that a company may not issue a dividend if the result of such dividend would be to make the company have negative retained earnings. There can be no assurance that our operations will result in sufficient revenues to enable us to operate at profitable levels or to generate positive cash flows. Furthermore, there is no assurance that the Board of Directors will declare dividends even if profitable. Dividend policy is subject to the Nevada Revised Statutes and the discretion of our Board of Directors and will depend on, among other things, our earnings, financial condition, capital requirements and other factors.

If we issue additional shares in the future, it will result in the dilution of our existing stockholders.

We are authorized to issue up to 30,000,000,000 shares of common stock with a par value of \$0.001, of which 16,533,929,830 are issued and outstanding as of December 31, 2023. Our board of directors, upon the approval of the stockholders, may seek to increase the number of authorized shares in the future and may choose to issue some or all of such shares to acquire one or more businesses or to provide additional financing in the future. The issuance of any such shares will result in a reduction of the book

value and market price of the outstanding shares of our common stock. If we issue any such additional shares, such issuance will cause a reduction in the proportionate ownership and voting power of all current shareholders. Further, such issuance may result in a change of control of our company.

Voting power is highly concentrated in holders of our Preferred Stock.

We are authorized to issue up to 60,000,400 shares of preferred stock, which are designated Series A, B, C and undesignated Preferred Stock of which 249.99 shares of Series A, 51 shares of Series B and 608,585 shares of Series C are currently issued and outstanding.

The Series A Preferred Stock will, with respect to each holder of the Series A Preferred Stock be entitled to three million (3,000,000) votes for each share of Series A Preferred Stock standing in his, her or its name on the books of the corporation. Each share of Series A Preferred Stock is convertible, at the option of the holder, into one million shares of Common Stock. The Series A Preferred Stock is entitled, in the event of any voluntary liquidation, dissolution or winding up of the Corporation, to receive payment or distribution of a preferential amount before any payments or distributions are received by any class or series of common stock. Subject to the prior or equal rights of the holders of all classes of stock at the time outstanding having prior or equal rights as to dividends and ranking ahead of the Common Stock, the holders of the Series A Preferred Stock shall be entitled to receive, when and as declared by the Board of Directors, out of any assets of the Corporation legally available therefor, such dividends as may be declared from time to time by the Board of Directors.

One (1) share of the Series B Preferred Stock shall have voting rights equal to (x) 0.019607 *multiplied by* the total number of votes of the issued and outstanding shares of Common Stock and other Preferred Stock eligible to vote at the time of the respective vote (the “Numerator”), *divided by* (y) 0.49, *minus* (z) the Numerator. For the avoidance of doubt, if the total number of votes of the issued and outstanding shares of Common Stock and other Preferred Stock eligible to vote at the time of the respective vote is 5,000,000, the voting rights of one share of the Series B Preferred Stock shall be equal to 102,036 (e.g., $((0.019607 \times 5,000,000) / 0.49) - (0.019607 \times 5,000,000) = 102,036$).

With respect to all matters upon which stockholders are entitled to vote or to which stockholders are entitled to give consent, the holders of the outstanding shares of Series B Preferred Stock shall vote together with the holders of Common Stock without regard to class, except as to those matters on which separate class voting is required by applicable law or the Corporation’s Articles of Incorporation or by-laws. Such concentrated control of the Company may adversely affect the price of our common stock. A stockholder that acquires common stock will not have an effective voice in the management of the Company.

We have designated 50,000,000 shares of Series C Convertible Preferred Stock, par value of \$0.001 per share (the “Series C Preferred Stock”).

The Series C Preferred Stock will, with respect to dividend rights and rights upon liquidation, winding-up or dissolution, rank:

(a) *pari passu* with the Corporation’s Common Stock, \$0.001 par value per share (“Common Stock”); (b) junior to all other series of Preferred Stock, as such may be designated as of the date of this Designation, or which may be designated by the Corporation after the date of this Designation (the “Other Preferred”), and (c) junior to all existing and future

indebtedness of the Corporation.

Holders of the Series C Preferred Stock shall vote on all matters requiring a vote of the shareholders of the Corporation, together with the holders of shares of Common Stock and other classes of preferred stock entitled to vote, as a single class. Subject to the applicable beneficial ownership limitation, each Holder shall be entitled to the whole number of votes equal to the number of shares of Common Stock into which such holder's Preferred Shares would be convertible using the record date for determining the stockholders of the Corporation eligible to vote on such matters as the date as of which the number of Conversion Shares is calculated. Holders of the Series C Preferred Stock will also be entitled to vote as a separate class with respect to any matter as to which such voting rights are required by applicable law. There are an additional 10,000,099 authorized and undesignated Preferred Shares that are not yet issued or outstanding.

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 for the two most recently completed fiscal years and any subsequent period.

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 <u>Opening Balance</u> : Date <u>January 8, 2021</u> Common: <u>3,410,355,200</u> Preferred: <u>Series A 249,999,990</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g., new issuance, cancellation,	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued	Were the shares issued at a	Individual/ Entity Shares were issued to.	Reason for share issuance (e.g. for cash or debt	Restricted or Unrestricted	Exemption or Registration Type.

	shares returned to treasury)			(\$/per share) at Issuance	discount to market price at the time of issuance ? (Yes/No)	***You must disclose the control person(s) for any entities listed.	conversion) - OR- Nature of Services Provided	d as of this filing.	
<u>1/8/21</u>	<u>Issuance</u>	<u>85,455,000</u>	<u>Common</u>	<u>\$25.636 .50</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>1/19/21</u>	<u>Issuance</u>	<u>88,894,600</u>	<u>Common</u>	<u>\$26.668 .38</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>1/26/21</u>	<u>Issuance</u>	<u>93,546,000</u>	<u>Common</u>	<u>\$28.069 .20</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>1/27/21</u>	<u>Issuance</u>	<u>96,360,000</u>	<u>Common</u>	<u>\$28.908 .00</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>2/3/21</u>	<u>Issuance</u>	<u>100,000,000</u>	<u>Common</u>	<u>\$30.000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>2/9/21</u>	<u>Issuance</u>	<u>75,000,000</u>	<u>Common</u>	<u>\$22,500</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>2/16/21</u>	<u>Issuance</u>	<u>76,771,725</u>	<u>Common</u>	<u>\$23.031 .52</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>2/19/21</u>	<u>Issuance</u>	<u>166,666.66 Z</u>	<u>Common</u>	<u>\$50.000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>2/25/21</u>	<u>Issuance</u>	<u>166,666.66 Z</u>	<u>Common</u>	<u>\$50.000</u>	<u>No</u>	<u>Discover Growth Fund</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>

						<u>John Kirkland</u>			
<u>3/1/21</u>	<u>Issuance</u>	<u>3</u>	<u>Series B Preferred</u>	<u>\$0.00</u>	<u>No</u>	<u>Geordan Pursglove</u>	<u>Employment Agreement Issuance</u>	<u>Restricted</u>	<u>=</u>
<u>3/3/21</u>	<u>Issuance</u>	<u>151,958.00</u> <u>0</u>	<u>Common</u>	<u>\$15,195</u> <u>.80</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>3/11/21</u>	<u>Issuance</u>	<u>145,000.00</u> <u>0</u>	<u>Common</u>	<u>\$14,500</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>3/17/21</u>	<u>Issuance</u>	<u>147,500.00</u> <u>0</u>	<u>Common</u>	<u>\$14,750</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>3/26/21</u>	<u>Issuance</u>	<u>147,500.00</u> <u>0</u>	<u>Common</u>	<u>\$14,750</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>4/12/21</u>	<u>Issuance</u>	<u>150,000.00</u> <u>0</u>	<u>Common</u>	<u>\$15,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>4/16/21</u>	<u>Issuance</u>	<u>150,000.00</u> <u>0</u>	<u>Common</u>	<u>\$15,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>4/27/21</u>	<u>Issuance</u>	<u>150,000.00</u> <u>0</u>	<u>Common</u>	<u>\$15,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>5/5/21</u>	<u>Issuance</u>	<u>150,000.00</u> <u>0</u>	<u>Common</u>	<u>\$15,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>5/11/21</u>	<u>Issuance</u>	<u>150,000.00</u> <u>0</u>	<u>Common</u>	<u>\$15,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>

<u>5/25/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>6/10/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>6/23/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>7/7/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>7/23/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>8/5/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>8/18/21</u>	<u>Issuance</u>	<u>9</u>	<u>Series B Preferred</u>	<u>\$0.01</u>	<u>No</u>	<u>Geordan Pursglove</u>	<u>Employment Agreement Issuance</u>	<u>Restricted</u>	<u>:</u>
<u>8/18/21</u>	<u>Issuance</u>	<u>6</u>	<u>Series B Preferred</u>	<u>\$0.01</u>	<u>No</u>	<u>Peter Stazzone</u>	<u>Employment Agreement Issuance</u>	<u>Restricted</u>	<u>:</u>
<u>8/20/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>8/20/21</u>	<u>Issuance</u>	<u>363,185.55</u> <u>3</u>	<u>Common</u>	<u>\$363,185.55</u>	<u>No</u>	<u>Illiad Research and Trading L.P.</u> <u>John Fife</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>9/14/21</u>	<u>Issuance</u>	<u>160,000.00</u> <u>0</u>	<u>Common</u>	<u>\$16,000</u>	<u>No</u>	<u>Discover Growth Fund</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>:</u>

						<u>John Kirkland</u>			
<u>9/23/21</u>	<u>Issuance</u>	<u>290,000.00</u> <u>0</u>	<u>Common</u>	<u>\$29,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>9/29/21</u>	<u>Issuance</u>	<u>220,000.00</u> <u>0</u>	<u>Common</u>	<u>\$22,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/6/21</u>	<u>Issuance</u>	<u>220,000.00</u> <u>0</u>	<u>Common</u>	<u>\$22,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/8/21</u>	<u>Issuance</u>	<u>220,000.00</u> <u>0</u>	<u>Common</u>	<u>\$22,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/13/21</u>	<u>Issuance</u>	<u>230,000.00</u> <u>0</u>	<u>Common</u>	<u>\$23,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/18/21</u>	<u>Issuance</u>	<u>240,000.00</u> <u>0</u>	<u>Common</u>	<u>\$24,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/19/21</u>	<u>Issuance</u>	<u>460,000.00</u> <u>0</u>	<u>Common</u>	<u>\$46,000</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/20/21</u>	<u>Issuance</u>	<u>484,000.00</u> <u>0</u>	<u>Common</u>	<u>\$48,400</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/21/21</u>	<u>Issuance</u>	<u>509,900.00</u> <u>0</u>	<u>Common</u>	<u>\$50,990</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>
<u>10/29/21</u>	<u>Issuance</u>	<u>536,700.00</u> <u>0</u>	<u>Common</u>	<u>\$53,670</u>	<u>No</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Debt Conversion</u>	<u>Restricted</u>	<u>=</u>

<u>11/11/21</u>	<u>Issuance</u>	<u>459,690.00</u> <u>0</u>	<u>Common</u>	<u>\$45,969</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u> <u>John Kirkland</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>11/19/21</u>	<u>Issuance</u>	<u>457,520.00</u> <u>0</u>	<u>Common</u>	<u>\$45,752</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u> <u>John Kirkland</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>12/2/21</u>	<u>Issuance</u>	<u>476,200.00</u> <u>0</u>	<u>Common</u>	<u>\$47,620</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u> <u>John Kirkland</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>12/20/21</u>	<u>Issuance</u>	<u>490,780.00</u> <u>0</u>	<u>Common</u>	<u>\$49,078</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u> <u>John Kirkland</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>12/21/21</u>	<u>Issuance</u>	<u>750,620.00</u> <u>0</u>	<u>Common</u>	<u>\$75,062</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u> <u>John Kirkland</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>2/9/22</u>	<u>Issuance</u>	<u>375,000.00</u> <u>0</u>	<u>Common</u>	<u>\$150.00</u> <u>0</u>	<u>No</u>	<u>Tyscado</u> <u>Partners</u> <u>Robert</u> <u>Delvecchio</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>2/22/22</u>	<u>Issuance</u>	<u>750,620.00</u> <u>0</u>	<u>Common</u>	<u>\$75,062</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u> <u>John Kirkland</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>3/9/22</u>	<u>Issuance</u>	<u>133,902.97</u> <u>5</u>	<u>Common</u>	<u>\$0.00</u>	<u>No</u>	<u>Peter Stazzone</u>	<u>Issuance Per</u> <u>Employment</u> <u>Agreement</u>	<u>Restricted</u>	<u>:</u>
<u>3/16/22</u>	<u>Issuance</u>	<u>791,800.00</u> <u>0</u>	<u>Common</u>	<u>\$79,180</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u> <u>John Kirkland</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>
<u>4/11/22</u>	<u>Issuance</u>	<u>166,666.66</u> <u>7</u>	<u>Common</u>	<u>\$50,000</u>	<u>No</u>	<u>Remo Weber</u>	<u>Purchase</u> <u>Agreement</u> <u>Deposit</u>	<u>Restricted</u>	<u>:</u>
<u>7/13/22</u>	<u>Issuance</u>	<u>791,750.00</u> <u>0</u>	<u>Common</u>	<u>\$79,175</u>	<u>No</u>	<u>Discover</u> <u>Growth Fund</u>	<u>Debt</u> <u>Conversion</u>	<u>Restricted</u>	<u>:</u>

						<u>John Kirkland</u>			
<u>6/2/23</u>	<u>Issuance</u>	<u>133,902.87</u> <u>4</u>	<u>Common</u>	<u>\$0.00</u>	<u>No</u>	<u>Peter Stazzone</u>	<u>Issuance Per</u> <u>Employment</u> <u>Agreement</u>	<u>Restricted</u>	
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date <u>March 12, 2024</u> Common: <u>16,533,929,830</u> Preferred: <u>Series A 250</u>									

Example: A company with a fiscal year end of December 31st 2023, 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, 2022 through December 31, 2023 pursuant to the tabular format above.

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

Common Stock

For the twelve months ending December 31, 2023, zero shares of Series C Convertible Preferred Stock were converted to shares of common stock. For the twelve months ending December 31, 2022, 233,417 shares of Series C Convertible Preferred Stock were converted to 2,334,170,000 shares of common stock.

For the twelve months ending December 31, 2021, there were 20,000 shares of Series C Preferred Stock issued for \$2,000,000 cash. No underwriter participated in any transactions related to our equity, and no underwriting discounts or commissions were paid, nor was any general solicitation or general advertising conducted. The securities bear a restrictive legend and stop transfer instructions are noted on our stock transfer records. These shares were issued in offerings under Regulation D promulgated under Section 4(2) of the Securities Act of 1933. The Company issued 1,566,905 shares of Series C Preferred, valued at \$3,837,647 with Discover to redeem the secured redeemable convertible debenture dated August 7, 2018. The valuation was derived from a loss on extinguishment of debt of \$3,435,695 that represents the fair value of debt forgiveness, less the issuance of 598,048,320 common stock shares valued at par of \$0.001, plus cash proceeds to the Company of \$1,000,000 from the SPA that the Company entered into. These issuances were exempt from registration under section 4(1) of the Securities Act as sales by an issuer not involving a public offering.

As of December 31, 2022, our authorized capital stock consisted of 30,000,000,000 shares of common stock, par value \$0.001 per share.

During the 12 months ended, December 31, 2022, the Company issued 375,000,000 shares valued at \$150,000 at a price per share of \$ 0.0004 for the conversion of certain debt and accrued interest into shares of our stock and extinguishment of debt. Additionally,

the Company issued 2,334,170,000 shares valued at \$ 2,334,170 at a price per share of \$ 0.001 for the conversion of Series C Preferred. During the first quarter of 2022, the Company issued 133,902,874 shares of common stock valued at \$53,561, and during the second quarter of 2023, the Company issued 133,902,874 shares of common stock valued at \$13,390 as part of the Company's employment agreement with the Chief Financial Officer.

On April 8, 2022, the Company executed a binding Letter of Intent ("LOI") with Electric Built, Inc. The Company paid Electric Built an initial payment in the amount of 166,666,667 shares of restricted common stock at a value of \$50,000 at a price per share of \$0.0003 in connection with the execution of a Definitive Agreement, which is being held in escrow. The Company and Electric Built entered into a Stock Purchase Agreement (the "SPA") dated as of June 27, 2022. Pursuant to the SPA, the SPA is subject to termination if due diligence review and required conditions for closing have not been satisfied by September 20, 2022. On September 14, 2022, the Company entered into a First Amendment to the SPA, whereby the termination date was extended until October 31, 2022. If the closing has not occurred prior to the termination date in the SPA, Electric Built shall release such shares and return to the Company.

The Company and Electric Built entered into a Stock Purchase Agreement (the "SPA") dated as of June 27, 2022, setting forth the definitive terms and condition for the Transaction, whereby the Company would acquire, for a balance of \$950,000 in the form of shares of the Company's common stock, all equity of Electric Built. Pursuant to the SPA, the SPA is subject to termination if due diligence review and required conditions for closing have not been satisfied by September 20, 2022 (the "Termination Date").

On September 14, 2022, the Company and Electric Built entered into a First Amendment to the SPA (the "Amendment"), whereby the Termination Date was extended until October 31, 2022, and then, on October 24, 2022, Electric Built requested that the October 2022 Termination Date be extended (the "Extension"), to accommodate Electric Built's need to relocate its operations, among other reasons. The Company has accepted such request and the SPA, as amended by the Amendment, is subject to the Extension.

Holders of common stock are entitled to one vote per share on all matters submitted to a vote of the stockholders, including the election of directors. Except as otherwise required by law, the holders of our common stock possess all voting power. Generally, all matters to be voted on by stockholders must be approved by a majority (or, in the case of election of directors, by a plurality) of the votes entitled to be cast by all shares of our common stock that are present in person or represented by proxy. A vote by the holders of a majority of our outstanding shares is required to effectuate certain fundamental corporate changes such as liquidation, merger or an amendment to our Articles of Incorporation. Our Articles of Incorporation do not provide for cumulative voting in the election of directors. Holders of our common stock have no pre-emptive rights, no conversion rights and there are no redemption provisions applicable to our common stock.

Preferred Stock

In March 2021, we approved authorization to issue up to 60,000,400 shares of preferred stock, which are designated Series A, B, C and undesignated Preferred Stock of which 249.99 shares of Series A, 51 shares of Series B and 608,585 shares of Series C are currently issued and outstanding.

We have designated 250 shares of Series A Convertible Preferred Stock, par value of \$0.001 per share (the "Series A Preferred Stock"). As of December 31, 2022 and 2021, there were 249.9999 shares of Series A Preferred Stock issued and outstanding.

The Series A Preferred Stock will, with respect to each holder of the Series A Preferred Stock, be entitled to three million (3,000,000) votes for each share of Series A Preferred Stock standing in his, her or its name on the books of the corporation. Each share of Series A Preferred Stock is convertible, at the option of the holder, into one million shares of Common Stock. The Series A Preferred Stock is entitled, in the event of any voluntary liquidation, dissolution or winding up of the Corporation, to receive payment or distribution of a preferential amount before any payments or distributions are received by any class or series of common stock. Subject to the prior or equal rights of the holders of all classes of stock at the time outstanding having prior or equal rights as to dividends and ranking ahead of the Common Stock, the holders of the Series A Preferred Stock shall be entitled to therefore receive, when and as declared by the Board of Directors, out of any assets of the Corporation legally available, such dividends as may be declared from time to time by the Board of Directors.

We have designated 51 shares of Series B Convertible Preferred Stock, par value of \$0.001 per share (the “Series B Preferred Stock”). One (1) share of the Series B Preferred Stock shall have voting rights equal to (x) 0.019607 *multiplied by* the total number of votes of the issued and outstanding shares of Common Stock and other Preferred Stock eligible to vote at the time of the respective vote (the “Numerator”), *divided by* (y) 0.49, *minus* (z) the Numerator. For the avoidance of doubt, if the total number of votes of the issued and outstanding shares of Common Stock and other Preferred Stock eligible to vote at the time of the respective vote is 5,000,000, the voting rights of one share of the Series B Preferred Stock shall be equal to 102,036 (e.g., $((0.019607 \times 5,000,000) / 0.49) - (0.019607 \times 5,000,000) = 102,036$).

With respect to all matters upon which stockholders are entitled to vote or to which stockholders are entitled to give consent, the holders of the outstanding shares of Series B Preferred Stock shall vote together with the holders of Common Stock without regard to class, except as to those matters on which separate class voting is required by applicable law or the Corporation’s Articles of Incorporation or by-laws. Such concentrated control of the Company may adversely affect the price of our common stock. A stockholder that acquires common stock will not have an effective voice in the management of the Company.

We have designated 50,000,000 shares of Series C Convertible Preferred Stock, par value of \$0.001 per share (the “Series C Preferred Stock”).

The Series C Preferred Stock will, with respect to dividend rights and rights upon liquidation, winding-up or dissolution, rank: (a) *pari passu* with the Corporation’s Common Stock, \$0.001 par value per share (“Common Stock”); (b) junior to all other series of Preferred Stock, as such may be designated as of the date of this Designation, or which may be designated by the Corporation after the date of this Designation (the “Other Preferred”), and (c) junior to all existing and future indebtedness of the Corporation.

Holders of the Series C Preferred Stock shall vote on all matters requiring a vote of the shareholders of the Corporation, together with the holders of shares of Common Stock and other classes of Preferred Stock entitled to vote, as a single class. Subject to the applicable beneficial ownership limitation, each Holder shall be entitled to the whole number of votes equal to the number of shares of Common Stock into which such holder’s Preferred Shares would be convertible using the record date for determining the stockholders of the Corporation eligible to vote on such matters as the date as of which the number of Conversion Shares is calculated. Holders of the Series C Preferred Stock will also be entitled to vote as a separate class with respect to any matter as to which such voting rights are required by applicable law.

For the year ended December 31, 2023 there were zero shares of Series C Convertible Preferred Stock that were converted to shares of common stock.

For the year ended December 31, 2022 there were 233,417 shares of Series C Convertible Preferred Stock that were converted to 2,334,170,000 shares of common stock.

For the twelve months ended December 31, 2021 the Company issued 1,566,905 shares of Series C Preferred, valued at \$3,837,647. This was part of a settlement the Company reached with Discover to redeem the secured redeemable convertible debenture dated August 7, 2018. The valuation was derived from a loss on extinguishment of debt of \$3,435,695 that represents the fair value of debt forgiveness, less the issuance of 598,048,320 common stock shares valued at par of \$0.001, plus cash proceeds to the Company of \$1,000,000 from the SPA that the Company entered into.

Warrants

The Company entered into an agreement in 2018 in conjunction with convertible notes payable to issue seven (7) warrants to purchase shares of the Company's common stock which have an exercise price of \$0.15 or 65% of the three lowest trading days within a 20-day market price timeframe, whichever is lower. The warrants also contain certain cashless exercise features. The issuance of these warrants is predicated on the completion of the funding requirements within the terms of the security agreement, however, these funding requirements were never met. The Company is currently negotiating a settlement with respect to any warrants.

Pursuant to the terms of the Discover Growth Fund SPA, we issued to Discover warrant to purchase up to 16,666,667 shares of our common stock upon the subsequent funding of the remaining \$2,000,000 which occurred on February 28, 2019, exercisable beginning on the nine (9) month anniversary from the date of issuance for a period of three (3) years at an exercise price of \$0.15 per share (the "Warrant"). In determining the appropriate fair value, the Company uses the Black-Scholes option-pricing model and based on the relative fair value of the warrant and cash received, we recorded a debt discount on the note principal of \$696,850. Management used the following inputs to value the Discover Warrants by Expected Term - 3 years, Exercise Price - \$0.15, Expected Volatility- 388.94%, Expected dividends - None, and Risk-Free Rate - 2.54%. This warrant expired on February 28, 2022.

Dividends

The Company anticipates that all future earnings will be retained to finance future growth. The payment of dividends, if any, in the future to the Company's common stockholders is within the discretion of the Board of Directors of the Company and will depend upon the Company's earnings, its capital requirements and financial condition and other relevant factors. The Company has not paid a dividend on its common stock and does not anticipate paying any dividends on its common stock in the foreseeable future but instead intends to retain all earnings, if any, for use in the Company's business operations.

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. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
<u>11/27/18</u>	<u>112,259</u>	<u>250,000</u>	<u>73,289</u>	<u>8/27/19</u>	<u>60% of the lowest trading price of common stock for 25 trading days prior to conversion</u>	<u>Auctus Fund LLC</u> <u>Lou Posner</u>	<u>Loan</u>
<u>12/31/19</u>	<u>826,547</u>	<u>900,000</u>	<u>380,330</u>	<u>12/31/2021</u>	<u>All or any portion of the then outstanding balance of the Note into shares of the common stock of the Company at a price per share at the date of conversion</u>	<u>TCA Special Situations Credit Strategies ICAV</u> <u>Andrew O'Leary Liquidator</u>	<u>Loan</u>
<u>7/19/21</u>	<u>1,350,000</u>	<u>1,500,000</u>	<u>53,785</u>	<u>7/19/2022</u>	<u>100% of the average closing price of the Company's common stock for the five trading days immediately preceding the date of such conversion</u>	<u>Geordan Pursglove</u>	<u>Accrued Payroll</u>
<u>4/1/22</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>155,524</u>	<u>4/1/2023</u>	<u>All or any portion of the then outstanding balance of the Note into shares of the common stock of the Company at a price per share equal to the closing bid price on March 31, 2022 of \$0.0003.</u>	<u>Discover Growth Fund</u> <u>John Kirkland</u>	<u>Loan</u>

*****Control persons for any entities in the table above must be disclosed in the table or in a footnote here.**

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

On November 27, 2018, the Company received funding in conjunction with a convertible promissory note and a security purchase agreement dated November 27, 2018, in the amount of \$250,000. The lender was Auctus Fund LLC. The notes have a maturity

of August 27, 2019 and interest rate of 12% per annum and are convertible at a price of 60% of the lowest trading price on the primary trading market on which the Company's Common Stock is then listed for the twenty-five (25) trading days immediately prior to conversion. Additionally, if the stock price falls below par value, additional shares will be issued at the lower conversion rate so that stocks continue to be issued at par value. The note may be prepaid but carries a penalty in association with the remittance amount, as there is an accretion component to satisfy the note with cash. The Company is currently negotiating an extension with the noteholder as it is currently past due. As a result of a default provision, the interest rate has increased to 24% and additional principal was added in the amount of \$15,000. As of September 30, 2023, the outstanding balance with accrued interest was \$192,283.

On December 31, 2019, the Company entered into a securities purchase agreement (the "Securities Purchase Agreement") with TCA Special Situations Credit Strategies ICAV, an Irish collective asset vehicle (the "Buyer" or "TCA ICAV"), and TCA Beyond Commerce, LLC, a Wyoming limited liability company ("TCA Beyond Commerce"), pursuant to which the Buyer purchased from the Company a senior secured redeemable debenture having an initial principal amount of \$900,000 and an interest rate of 16% per annum (the "Initial Debenture").

The Initial Debenture, and any future debentures that may be purchased by Buyer pursuant to the Securities Purchase Agreement (the "Additional Debentures"), is secured through an unconditional and continuing security interest in all of the assets and properties, including after acquired assets, of the Company and each of its subsidiaries, which are acting as guarantors with respect to the Company's obligations under the Initial Debenture and any Additional Debentures, pursuant to that certain Security Agreement, dated December 31, 2019, entered into by the Company and TCA Beyond Commerce in favor of the Buyer (the "Security Agreement"). The maturity date on this security is December 31, 2021. During the year ended December 31, 2020 the Company paid \$73,453 to reduce the loan balance. The balance of the loan payable on the Company's books as of September 30, 2023 and December 31, 2022 was \$826,547.

In May 2020, the SEC appointed a Receiver to close down the TCA Global Master Fund, L.P. over allegations of accounting fraud. The amount recorded by the Company as being owed to TCA was based on TCA's application of prior payments made by the Company. On April 13, 2023, the Company received a Notice of Default and Demand for Payment for \$933,687. The Company believes that prior payments of principal and interest may have been applied to unenforceable investment banking and other fees and charges. It is the Company's position that the amount owed to TCA is less than the amount set forth above. Our attorney has contacted counsel for TCA to discuss prompt settlement of this matter.

On July 19, 2021, the Company issued a convertible promissory note (the "Note") in favor of Geordan G. Pursglove, the Company's Chairman and Chief Executive Officer, in the principal amount of \$1,500,000, in satisfaction of Mr. Pursglove's accrued salary owing of \$1,239,800 and \$260,200 for loss on settlement. The Note accrues interest at 2% per annum, with the principal and interest payments due in twelve equal monthly installments. At the holder's election, the Note is convertible into shares of the Company's common stock, at a price per share equal to 100% of the average closing price of the Company's common stock for the five trading days immediately preceding the date of such conversion (the "Conversion Price"). The cash maturity date is July 19, 2022. On February 8, 2022 there was a conversion of \$150,000 worth of shares issued.

On April 1, 2022, the Company entered into a promissory note (the “Note”) in favor of Discover Growth Fund, LLC (the “Discover”), in the aggregate principal amount of \$1,200,000 for which the Company received \$1,000,000 in cash, reflecting an original issuance discount of 20%, with repayment to be made not later than April 1, 2023. Pursuant to the Note, at any time and from time to time Discover may, in its sole discretion, subject to certain ownership limitations, convert all or any portion of the then outstanding balance of the Note into shares of the common stock of the Company at a price per share equal to the closing bid price on March 31, 2022 of \$ 0.0003. The Company recorded a debt discount of \$200,000 for the original issue discount amortizable over the succeeding twelve months in accordance with ASC 835-30- 45.

4) Issuer’s Business, Products and Services

The purpose of this section is to provide a clear description of the issuer’s current operations. 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”)

Beyond Commerce, Inc. is a Nevada corporation that operates as a holding company focusing on the acquisition of “big data” companies in the B2B Internet Marketing Technology and Services (IMT&S) space. BCI’s objective is to develop, acquire, and deploy disruptive strategic software technology and market-changing business models through acquisitions or organic growth. BCI plans to offer a cohesive global digital product and services platform to provide clients with a single point of contact for all of their IMT&S initiatives. The all-inclusive platform will result in substantial organic growth potential generated through cross-selling opportunities and future expansion possibilities for BCI and its investors. The company was formerly known as BOOMj, Inc. and changed its name to Beyond Commerce, Inc. in December 2008. Beyond Commerce, Inc. is headquartered in Las Vegas, Nevada.

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

Service 800, Inc.

C. Describe the issuers’ principal products or services.

Beyond Commerce, Inc (the “Company”, “we” and “our”), has planned business objective to develop, acquire and deploy disruptive strategic software technology and market-changing business models through selling our own products and the acquisitions of existing companies. The Company currently owns and operates a data company and is actively seeking acquisition opportunities in high growth setors such as psychedelics, cryptocurrency, Esports and Logistics among others.

5) Issuer’s Facilities

The goal of this section is to provide investors 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. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

We currently lease virtual office space at 3773 Howard Hughes Parkway, Suite: 500 Las Vegas, NV 89169. We pay an annual fee of \$120 for this lease. There is also a location in Minnesota for Service 800, Inc. On February 20, 2020 the company moved Service 800, Inc. to 110 Cheshire Lane, Minnetonka Minnesota 55305. Service 800 leases 3,210 square feet of office space under an operating lease agreement with Carlson Center East LLC. The lease, which expired June 30, 2023, required base monthly rents of \$4,160, plus operating expenses. Lease expense was recognized on a straight-line basis over the term of the lease. There were no options to extend or terminate the lease. The balance of the right of use asset and the operating lease liability were \$0 as of September 30, 2023. The Company continues to rent the space on a month-by-month basis.

The public entity guidance in ASU 2016-02, Leases (Topic 842) requires lessees to recognize substantially all leases on their balance sheets as lease liabilities with a corresponding right-of-use asset. Our accounting policy is to keep leases with an initial term of 12 months or less off of the balance sheet.

The Company leases office space under an operating lease. Right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent its obligation to make lease payments under the lease. Operating lease, right-of-use assets, and liabilities are recognized at the lease commencement date based on the present value of lease payments over the reasonably certain lease term. The implicit rates with the Company's operating leases are generally not determinable and the Company uses its incremental borrowing rate at the lease commencement date to determine the present value of its lease payments. The determination of the Company's incremental borrowing rate requires judgement. The company determines its incremental borrowing rate for each lease using its then-current borrowing rate. Certain of the Company's leases may include options to extend or terminate the lease. The Company establishes the number of renewal options periods used in determining the operating lease term based upon its assessment at the inception of the operating lease. The option to renew the lease may be automatic, at the option of the Company, or mutually agreed to between the landlord and the Company. Once the facility lease term has begun, the present value of the aggregate future minimum lease payments is recorded as a right-of-use asset.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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. 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 investors 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 owners.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
<u>The 2GP Group, LLC</u>	<u>CEO</u>	<u>Boca Raton, FL</u>	<u>206,2499</u>	<u>Preferred Series A</u>	<u>82.5%</u>	<u>Geordan Pursglove</u>
<u>Geordan Pursglove</u>	<u>CEO</u>	<u>Boca Raton, FL</u>	<u>45</u>	<u>Preferred Series B</u>	<u>88.2%</u>	<u>—</u>
<u>Peter Stazzone</u>	<u>CFO</u>	<u>Chandler, AZ</u>	<u>267,805,748</u> 6	<u>Common</u> Preferred Series B	<u>2%</u> <u>11.8%</u>	<u>—</u>
<u>Danielle Garfield</u>	<u>Corporate Secretary</u>	<u>Boca Raton, FL</u>	<u>0</u>	<u>N/A</u>	<u>N/A</u>	<u>—</u>
<u>Fiona Oakley</u>	<u>—</u>	<u>Newport Beach, CA</u>	<u>1,556,632</u> 43,750	<u>Common</u> Preferred Series A	<u>17.5%</u>	<u>—</u>

Applicable percentage ownership is based on shares of common stock outstanding 249.9999 shares of Series A Preferred Stock, 51 shares of Series B Preferred Stock and 812,692 shares of Series C Preferred Stock issued and outstanding as of September 30, 2023. Under Rule 13d-3, a beneficial owner of a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (i) voting power, which includes the power to vote, or to direct the voting of shares; and (ii) investment power, which includes the power to dispose or direct the disposition of shares. Certain shares may be deemed to be beneficially owned by more than one person (if, for example, persons share the power to vote or the power to dispose of the shares). In addition, shares are deemed to be beneficially owned by a person if the person has the right to acquire the shares (for example, upon exercise of an option) within 60 days of the date as of which the information is provided. In computing the percentage

ownership of any person, the amount of shares outstanding is deemed to include the number of shares beneficially owned by such person (and only such person) by reason of these acquisition rights. As a result, the percentage of outstanding shares of any person as shown in this table does not necessarily reflect the person's actual ownership or voting power with respect to the number of shares of common stock actually outstanding as of September 30, 2023.

As of September 30, 2023, we have 249.9999 shares of Series A Preferred Stock issued and outstanding, each entitled to 3,000,000 votes per share, =51 shares of Series B Preferred Stock and 812,692 shares of Series C Preferred Stock issued and outstanding. Each one (1) share of the Series B Preferred Stock shall have voting rights equal to (x) 0.019607 multiplied by the total number of votes of issued and outstanding shares of stock of the Company eligible to vote at the time of the respective vote (the "Numerator"), divided by (y) 0.49, minus (z) the Numerator. Each share of Series C Preferred Stock is convertible into 100,000 shares of common stock and has voting rights on an as-converted basis, provided that the shareholder is prohibited from converting into a number of shares of common stock that exceeds 9.99% of the issued and outstanding common stock.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

No

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

No

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

No

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a “yes” answer to part 3 above; or

No

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

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 to 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.

A complaint against the Company, dated February 5, 2020, has been filed in Hennepin County, Minnesota, by Jean Mork Bredeson, the former President and former owner of Service 800, making certain claims related to the Company’s acquisition of Service 800, seeking in excess of \$1.6 million in damages. On March 16, 2020, the Company and Service 800 filed an answer, counterclaim and third-party claim against Ms. Bredeson and defendants Allen Bredeson and Jeff Schwedinger, former employees of Service 800. Answers and Affirmative and Additional Defenses to Third Party Claims were filed by Ms. Bredeson on April 7, 2020 and by Mr. Schwedinger on April 9, 2020 and, on April 24, 2020, Ms. Bredeson filed a Motion to Dismiss. The Court denied in full Ms. Bredeson’s motion to dismiss or for a more definite statement. Subsequently, using a wholly owned entity she controls, Ms. Bredeson filed another matter, captioned Green Valley Associates Inc. vs Service 800 Inc., 27-CV-20-13800. Although Ms. Bredeson is seeking to have the matters handled by separate judges, the Company sought consolidation of the two matters before Judge Klein, the judge who denied Ms. Bredeson’s motion to dismiss, but the consolidation was denied. Discovery has closed in both cases. Trial commenced on October 3, 2022. After a week of trial, a technical mistrial occurred based on the Court falling under the minimum number of jurors required to maintain the trial. A new trial date has yet to be scheduled for 2024.

On May 22, 2023 Judge Klein granted Bredeson’s motion for partial summary judgment on the purchase price promissory note in the amount of \$2,464,496. As a result, Bredeson declined to participate in a June Mediation. On June 20, 2023 Judge Klein issued an amended order finalizing the Summary Judgment order of May 22, 2023. On August 19, 2023, the Company filed an appeal. On September 12, 2023 the Court of Appeals ruled in favor of the Company’s appeal and ordered that Judge Klein had abused his discretion in certifying final partial judgment and the partial judgment is not final. On September 12, 2023 and September 25, 2023

Mediation on the Bredeson lawsuit occurred with no settlement reached. As of March 31, 2024, attorneys for Bredeson and the Company are in discussions for a settlement of these lawsuits to avoid trial.

A complaint against the Company, including the guarantors Service 800, CCS, and PathUX, and Geordan Pursglove, dated February 26, 2024, was filed in Clark County, Nevada, by New Horizons Special Situations Credit Strategies (“TCA ICAV”) related to the TCS ICAV debenture seeking \$1,300,191. The Company believes that prior payments of principal and interest may have been applied to unenforceable investment banking and other fees and charges. It is the Company’s position that the amount owed to TCA is less than the amount set forth above. Our attorney has contacted counsel for TCA and is in discussions for prompt settlement of this matter.

The Financial Accounting Standards Board (“FASB”) Statement of Financial Accounting Standards No. 5, states that a firm must distinguish between losses that are probable, reasonably probable or remote. If a contingent liability is deemed probable, it must be directly reported in the financial statements. In July 2010, the FASB issued ASC 450-20 that updated the Standard and uses “probable,” “reasonably possible,” and “remote” to determine the likelihood of the future event that will confirm a loss, an impairment of an asset, or the incurrence of a liability.

Accrual of a loss contingency is required when (1) it is probable that a loss has been incurred at the date of the financial statements and (2) the amount can be reasonably estimated. No accrual has been made in the above matter as the determination is that a loss is not probable as of September 30, 2023 nor can a loss be reasonably estimated.

In addition to the above, from time to time, we may be involved in litigation in the ordinary course of business. Other than as set forth above, we are not currently involved in any litigation that we believe could have a material adverse effect on our financial condition or results of operations. Other than as set forth above, to our knowledge, there is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of our executive officers or any of our subsidiaries, threatened against or affecting our Company, our common stock, any of our subsidiaries or any of our subsidiaries’ officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect

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.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name:	<u>Law Offices of Gary L. Blum</u>
Address 1:	<u>3278 Wilshire Boulevard, Suite 603</u>
Address 2:	<u>Los Angeles, CA 90010</u>
Phone:	<u>213-369-8112</u>

Name: Lucosky Brookman, LLP
Address 1: 101 S Wood Avenue
Address 2: Iselin, NJ
Phone: 732-395-4400

Accountant or Auditor

Name: Katie Watts
Firm: Haynie and Company
Address 1: 1785 2320 S
Address 2: Salt Lake City, UT 84119
Phone: 801-972-4800

All other means of Investor Communication:

X (Twitter): X
Discord: X
LinkedIn <https://www.linkedin.com/company/beyond-commerce-inc>
Facebook: X
[Other] X

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: N/A
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: **Peter Stazzone / Danielle Garfield**
Title: **CFO / Corporate Secretary**
Relationship to Issuer: **CFO/ Corporate Secretary**

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

☐ IFRS
☒ U.S. GAAP

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

Name: **Peter Stazzone**
Title: **CFO**
Relationship to Issuer: **CFO**

Describe the qualifications of the person or persons who prepared the financial statements:⁵ **Peter Stazzone is the CFO of Beyond Commerce and Service 800**

Provide the following qualifying financial statements:

- ☐ Audit letter, if audited;
- ☐ Balance Sheet;
- ☐ Statement of Income;
- ☐ Statement of Cash Flows;
- ☐ Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- ☐ Financial Notes

Financial Statement Requirements:

- ☐ Financial statements must be published together with this disclosure statement as one document.
- ☐ Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- ☐ Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- ☐ Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

⁵ 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.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of Beyond Commerce, Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Beyond Commerce, Inc. (the Company) as of December 31, 2022 and 2021, and the related consolidated statements of operations, stockholders' deficit, and cash flows for each of the years in the two- year period ended December 31, 2022, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and the results of its operations and its cash flows for each of the years in the two-year period ended December 31, 2022, in conformity with accounting principles generally accepted in the United States of America.

Consideration of the Company's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 3 to the consolidated financial statements, the Company has suffered losses from operations, has a working capital deficit, and has negative cash flows from operations. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans regarding these matters are also described in Note 3 to the consolidated financial statements. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the

U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

The critical audit matters communicated below are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate.

Valuation of Derivative Liabilities

Description of the Critical Audit Matter:

As discussed in Note 2 to the consolidated financial statements, the Company has an embedded derivative liability due to convertible note with a variable conversion. The Company accounts for derivative liabilities in accordance with ASC 815. Auditing the Company's derivative valuations is challenging, complex, and requires a degree of auditor judgment.

How We Addressed the Critical Audit Matter in Our Audit:

We performed the following audit procedures to address the critical audit matter, among others:

- ☐ We evaluated whether the company's accounting treatment and recognition of a derivative liability remains appropriate.
- ☐ We gained an understanding of management's process and methodology to develop the estimates.
- ☐ We examined signed contracts and amendments.
- ☐ We evaluated the reasonableness of the inputs and assumptions used by management in developing the estimates.
- ☐ We evaluated the adequacy of the disclosures related to these fair value measurements Goodwill Impairment Assessment

Description of the Critical Audit Matter:

As discussed in Note 2 to the consolidated financial statements, the Company evaluates goodwill for impairment when events or circumstances indicate the carrying amount of this asset may not be recoverable. The recoverability is based on management's estimates of future cash flows to be generated from the goodwill. As further discussed in Note 6 to the consolidated financial statements, no impairment was recognized.

The Company's analysis and calculations involves significant judgments and assumptions in estimating future cash flows weighted average cost of capital. Auditing managements inputs and calculations requires a degree of auditor judgement.

How We Addressed the Critical Audit Matter in Our Audit:

We performed the following audit procedures to address the critical audit matter, among others:

- ☐ We gained an understanding of management's process and methodology to develop the valuation.
- ☐ We evaluated management's ability to accurately forecast revenues, expenses, and operating profit by (1) comparing actual results to management's historical forecasts, and (2) relevant subsequent customer activity.
- ☐ We evaluated the reasonableness of the inputs and assumptions used by management in developing the valuation.

Haynie & Company Salt Lake City, Utah

March 31, 2023

PCAOB ID: 457

We have served as the Company's auditor since 2018.

10) Issuer Certification

Principal Executive Officer:

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

The certifications shall follow the format below:

I, Geordan Pursglove certify that:

1. I have reviewed this Disclosure Statement for Beyond Commerce;
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.

3/31/2024

/s/ Geordan Pursglove

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

Principal Financial Officer:

I, Peter Stazzone certify that:

1. I have reviewed this Disclosure Statement for Beyond Commerce 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.

3/31/24

/s/ Peter Stazzone

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

Beyond Commerce, Inc.



**UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE YEARS ENDED 2023 AND 2022**

TABLE OF CONTENTS

	<u>Page</u>
<u>CONSOLIDATED BALANCE SHEETS AS OF DECEMBER 31, 2023 and 2022</u>	p. 3
<u>CONSOLIDATED STATEMENTS OF OPERATIONS FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022</u>	p. 4
<u>CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022</u>	p. 5
<u>CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022</u>	p. 6
<u>NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</u>	p. 7

BEYOND COMMERCE, INC.
CONSOLIDATED BALANCE SHEETS

	December 31, 2023	December 31, 2022
	(unaudited)	
Current assets:		
Cash & cash equivalents	\$ 308,751	\$ 391,970
Accounts receivable	900,004	975,107
Other current assets	31,577	13,981
Total current assets	1,240,332	1,381,058
Property, equipment, and software, net	-	8,715
Investments	300,000	300,000
Intangible assets, net	1,345,473	1,659,513
Goodwill	1,299,144	1,299,144
Operating lease right of use asset	-	16,156
Total assets	\$ 4,184,949	4,664,586
Current liabilities:		
Accounts payable	\$ 514,059	\$ 441,757
Operating lease liability, current	-	18,690
Accrued interest	2,367,800	1,569,999
Accrued payroll & related items	127,991	125,172
Deferred revenue	484,500	-
Derivative liability	990,994	611,625
Short-term borrowings, net of discount	2,931,428	2,881,428
Short-term borrowings- related party	1,385,000	1,350,000
Total current liabilities	8,801,773	6,998,671
Operating lease liability, noncurrent	-	-
Long-term borrowings, net of debt discount	3,076,547	3,076,547
Total liabilities	11,878,320	10,075,218
Commitments and Contingencies		
Stockholders' Deficit:		
Preferred stock undesignated; no par value; 10,000,099 authorized; no shares issued and outstanding, respectively.	-	-
Preferred stock series A; \$0.001 par value; 250 shares authorized; 249.9 and 249.9 shares issued and outstanding, respectively.	-	-
Preferred stock series B, \$0.001 par value; 51 shares authorized; 51 and 33 shares issued and outstanding, respectively.	-	-
Preferred Stock series C; \$0.001 par value; 50,000,000 shares authorized; 842,002 and 0 shares issued and outstanding, respectively.	609	609
Common stock, \$0.001 par value, 30,000,000,000 shares authorized, 13,390,287,415 and 3,410,355,200 shares issued and outstanding, respectively.	16,533,930	16,400,027
Additional paid in capital	48,196,697	48,317,209
Accumulated deficit	(72,466,641)	(70,188,859)
Deficit attributable to Beyond Commerce, Inc. stockholders	(7,735,405)	(5,471,014)
Equity attributable to noncontrolling interest	42,036	60,382
Total stockholders' deficit	(7,693,371)	(5,410,632)
Total liabilities and stockholders' deficit	\$ 4,184,949	\$ 4,664,586

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

[Table of Contents](#)

BEYOND COMMERCE, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE YEARS ENDING DECEMBER 31,

	2023	2022
	(unaudited)	
Revenues	\$ 3,556,438	\$ 4,046,071
Operating expenses		
Cost of revenue	898,521	1,128,196
Selling general and administrative	651,135	698,042
Payroll expense	2,389,572	2,678,176
Professional fees	400,304	755,839
Depreciation and amortization	322,755	342,968
Total costs and operating expenses	4,662,287	5,603,221
(Loss) from operations	(1,105,849)	(1,557,150)
Non-operating income (expense)		
Interest expense	(855,152)	(735,227)
Change in derivative liability	(379,369)	(79,241)
(Loss) on extinguishments of debt, net	-	6,481
Other expense	44,241	(33,470)
Net non-operating income (expense)	(1,190,280)	(841,457)
Loss from continuing operations before income tax	(2,296,129)	(2,398,607)
Provision for income tax	-	-
Consolidated net loss	\$ (2,296,129)	\$ (2,398,607)
Consolidated net income (loss) attributable to:		
Noncontrolling interest	\$ (18,347)	\$ (18,346)
Consolidated net loss, controlling interest	\$ (2,277,782)	\$ (2,380,261)
Net loss per common share-basic and diluted	\$ (0.00)	\$ (0.00)
Weighted average common shares outstanding, basic and diluted	16,434,517,546	15,099,005,692

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

BEYOND COMMERCE, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDING DECEMBER 31,

	2023	2022
	(unaudited)	
Net Loss	\$ (2,296,129) \$	(2,398,607)
Cash flows from operating activities:		
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock issued for services	13,390	53,561
Amortization of debt discount	-	17,719
(Gain) loss on extinguishment of debt	-	(6,481)
Interest expense recognized for OID note payable	85,000	150,000
Change in derivative liability	379,369	79,241
Depreciation and amortization	322,755	342,968
Depreciation of ROU asset	16,156	42,861
Changes in assets and liabilities:		
(Increase) decrease in accounts receivables	75,103	(4,012)
(Increase) decrease in current assets	(17,596)	51,922
Increase (decrease) in accounts payable	72,302	(72,416)
Increase (decrease) in payroll liabilities	2,819	15,007
Increase (decrease) in other current liabilities	1,263,612	519,858
Net cash (used) provided in operating activities	(83,219)	(1,178,379)
Cash flows from investing activities:		
Investment	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities:		
Cash receipts from notes payable	-	1,000,000
Net cash provided by financing activities	-	1,000,000
Net increase (decrease) in cash and cash equivalents	\$ (83,219) \$	(178,379)
Cash and cash equivalents, beginning balance	391,970 \$	570,349
Cash and cash equivalents, ending balance	\$ 308,751 \$	391,970
Supplemental Disclosure of Cash Flow Information:		
Cash Paid For:		
Interest	\$ - \$	-
Income taxes	\$ - \$	-
Summary of Non-Cash Investing and Financing Information:		
Stock issued for conversion of debt	\$ - \$	150,000
Stock issued for conversion of series C preferred stock	\$ - \$	2,334,170
Stock issued for investment letter of intent	\$ - \$	50,000
Stock issued for warrant settlement	\$ - \$	-

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

BEYOND COMMERCE, INC.
STATEMENT OF STOCKHOLDERS' DEFICIT
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
(2023 unaudited)

<u>Preferred Stock A</u>			<u>Preferred Stock C</u>			<u>Common Stock</u>		<u>Additional</u>		<u>Accumulated</u>		<u>Non Controlling</u>		<u>Total Stockholders'</u>	
<u>Shares</u>	<u>Par Value</u>	<u>Shares</u>	<u>Shares</u>	<u>Par Value</u>	<u>Shares</u>	<u>Par Value</u>		<u>Paid in Capital</u>		<u>Deficit</u>		<u>Interest</u>		<u>Deficit</u>	
Balance Year December 31, 2021			249.9999	\$ -	51	\$ -	842,002	\$ 842	13,390,287,415	\$ 13,390,287	\$ 51,073,155	\$ (67,808,598)	\$ 78,728	\$ (3,265,8586)	
Common stock issued for conversion of preferred stock series C							(233,417)	(233)	2,334,170,000	2,334,170	(2,333,937)				-
Common stock issued per employment contract									133,902,874	133,903	(80,342)				53,561
Common stock issued for partial conversion of note payable									375,000,000	375,000	(225,000)				150,000
Common stock issued investment letter of intent									166,666,667	166,667	(116,667)				50,000
Net loss												(2,380,261)	(18,346)	(2,398,607)	
Balance, Year December 31, 2022			249.9999	\$ -	51	\$ -	608,585	\$ 609	16,400,026,956	\$ 16,400,027	\$ 48,317,209	\$ (70,188,859)	\$ 60,382	\$ 5,410,632)	
Common stock issued per employment contract									133,902,874	133,903	(120,513)	-	-	13,390	
Net loss												(2,277,782)	(18,347)	(2,296,129)	
Balance, Year December 31, 2023			249.9999	\$ -	51	\$ -	608,585	\$ 609	16,533,929,830	\$ 16,533,930	\$ 48,196,696	\$ (72,466,641)	\$ 42,035	\$ (7,693,372)	

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

BEYOND COMMERCE, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF BUSINESS AND BASIS OF PRESENTATION

Beyond Commerce, Inc. (the “Company”, “we” and “our”), has a planned business objective to develop, acquire, and deploy disruptive strategic software technology and market-changing business models through selling our own products and the acquisitions of existing companies. The Company currently owns and operates a data company and is actively seeking acquisition opportunities in high growth sectors such as psychedelics, cryptocurrency, ESports and Logistics among others.

Basis of Presentation

The consolidated financial statements and the notes thereto for the years ended December 31, 2023 and 2022 included herein include the accounts of the Company, its wholly-owned subsidiary Service 800 Inc., and Customer Centered Strategies, LLC (“CCS”), which the Company has an 80% investment interest.

The consolidated financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”) and pursuant to the rules and regulations of the SEC. All significant intercompany accounts and transactions have been eliminated in consolidation. Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification (“ASC”) and Accounting Standards Updates (“ASU”) of the Financial Accounting Standards Board (“FASB”).

NOTE 2 - ACCOUNTING POLICIES

Use of Estimates

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

Estimates are used in the determination of depreciation and amortization and the valuation for non-cash issuances of equity instruments, income taxes, and contingencies, among others. Actual results could differ materially from these estimates.

Cash and Cash Equivalents

The Company classifies as cash and cash equivalents amounts on deposit in banks and cash temporarily in various instruments with original maturities of three months or less at the time of purchase. The Company’s cash management system is currently integrated within several banking institutions.

Fair Value of Financial Instruments

The carrying value of the current assets and liabilities approximate fair value due to their relatively short maturities.

Fair Value Measurements

Statement of financial accounting standard FASB Topic 820, Disclosures about Fair Value of Financial Instruments, requires that the Company disclose estimated fair values of financial instruments. The carrying amounts reported in the statements of financial position for assets and liabilities qualifying as financial instruments are a reasonable estimate of fair value.

The Company applies the fair value hierarchy as established by GAAP. Assets and liabilities recorded at fair value in the consolidated balance sheets are categorized based upon the level of judgment associated with the inputs used to measure the fair value as follows.

- *Level 1* – quoted prices in active markets for identical assets or liabilities.

- *Level 2* – other significant observable inputs for the assets or liabilities through corroboration with market data at the measurement date.

- *Level 3* – significant unobservable inputs that reflect management’s best estimate of what market participants would use to price the assets or liabilities at the measurement date.

Below is a summary of liabilities carried at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total Fair Value
Liabilities				
Derivative Liabilities	\$	\$	- \$ 990,994	\$ 990,994
Total	\$	\$	- \$ 990,994	\$ 990,994

	Level 1	Level 2	Level 3	Total Fair Value
Liabilities				
Derivative Liabilities	\$	\$	- \$ 611,625	\$ 611,625
Total	\$	\$	- \$ 611,625	\$ 611,625

Below is the summary of changes in Level 3 liabilities:

Derivative liability as of December 30, 2022	\$ 611,625
Change in derivative liability during the period	379,369
Balance at December 31, 2023	\$ 990,994

Management considers all of its derivative liabilities to be Level 3 liabilities.

Revenue Recognition

The Company recognizes revenue in accordance with FASB ASC Subtopic 606-10, Revenue Recognition. We recognize revenue as we transfer control of deliverables (products, solutions and services) to our customers in an amount reflecting the consideration to which we expect to be entitled. To recognize revenue, we apply the following five step approach: (1) identify the contract with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenue when a performance obligation is satisfied. We account for a contract based on the terms and conditions the parties agree to, the contract has commercial substance and collectability of consideration is probable. The Company applies judgment in determining the customer’s ability and intention to pay, which is based on a variety of factors including the customer’s historical payment experience.

The majority of the Company’s revenue is generated by the completion of a survey. Revenue is recognized and customers are billed at the point in time a survey occurs or when a related service is complete. The Company may require a deposit from new customers for set up costs or as down payments. These amounts are not significant to the financial statements.

Accounts receivable

The Company’s accounts receivable arise primarily from the sale of the Company’s products. On a periodic basis, the Company evaluates each customer account and based on the days outstanding of the receivable, history of past write-offs, collections, and current credit conditions, writes off accounts it considers uncollectible. With most of our retail and distribution partners, invoices will typically be due in 30 or 45 days. The Company does not accrue interest on past due accounts and the Company does not require collateral. Accounts become past due on an account-by-account basis. Determination that an account is uncollectible is made after all reasonable collection efforts have been exhausted. For the years ended December 31, 2023 and 2022 the Company has not provided any sales allowance nor any allowance for doubtful accounts.

Property and Equipment

Property and equipment are carried at cost, and are being depreciated using the straight-line over the estimated useful lives as follows:

Equipment, Furniture and fixtures	5-7 years
Software	16-60 months

When retired or otherwise disposed, the carrying value and accumulated depreciation of the property and equipment is removed from its respective accounts and the net difference less any amount realized from disposition, is reflected in earnings. Expenditures for maintenance and repairs which do not extend the useful lives of the related assets are expensed as incurred.

Derivative Financial Instruments

The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risks. The Company evaluates all of its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and then is revalued at each reporting date, with changes in fair value reported in the consolidated statement of operations. For stock based derivative financial instruments, Fair value accounting requires bifurcation of embedded derivative instruments such as conversion features in convertible debt or equity instruments, and measurement of their fair value for accounting purposes. In determining the appropriate fair value, the Company uses the Black-Scholes option-pricing model. In assessing the convertible debt instruments, management determines if the convertible debt host instrument is conventional convertible debt and further if there is a beneficial conversion feature requiring measurement. If the instrument is not considered conventional convertible debt, the Company will continue its evaluation process of these instruments as derivative financial instruments.

Once determined, derivative liabilities are adjusted to reflect fair value at the end of each reporting period. Any increase or decrease in the fair value from inception is made quarterly and appears in results of operations as a change in fair market value of derivative liabilities.

Valuation of Derivative Instruments

ASC 815 "Derivatives and Hedging" requires that embedded derivative instruments be bifurcated and assessed, along with free-standing derivative instruments such as warrants, on their issuance date and measured at their fair value for accounting purposes. In determining the appropriate fair value, the Company uses the Black-Scholes option pricing formula. Upon conversion of a note where the embedded conversion option has been bifurcated and accounted for as a derivative liability, the Company records the shares at fair value, relieves all related notes, derivatives and debt discounts, and recognizes a net gain or loss on debt extinguishment.

Management used the following inputs to value the Derivative Liabilities for the years ended December 31, 2023 and 2022, respectively:

	2023	2022
	Derivative Liability	Derivative Liability
Expected term	1 year	1 year
Exercise price	\$0.00002	\$0.00008
Expected volatility	332% - 516%	196% - 320%
Expected dividends	None	None
Risk-free rate	4.64% to 5.46%	1.63% to 4.73%

Intangible Assets

Intangible assets with a finite life consist of Technology/Intellectual Property; Customer Base; Tradename/Trademarks; Assembled Workforce; Non-Compete Agreements and Customer Relationships are carried at cost less accumulated amortization. The Company amortizes the cost of identified intangible assets on a straight-line basis over the expected period of benefit, which is generally three years for customer relationships and the contractual term for covenants not to compete, which range from five to ten years. No impairment was taken in 2023 or 2022.

Goodwill

Goodwill is recognized and initially measured as any excess of the acquisition-date consideration transferred in a business combination over the acquisition-date amounts recognized for the net identifiable assets acquired. Goodwill is not amortized but is tested for impairment annually, or more frequently if an event occurs or circumstances change that would more likely than not result in an impairment of goodwill. Impairment testing is performed at the reporting unit level. A reporting unit is defined as an operating segment or one level below an operating segment, referred to as a component. A component of an operating segment is a reporting unit if the component constitutes a business for which discrete financial information is available and segment management regularly reviews the operating results of that component. The goodwill impairment analysis is a single-step quantitative assessment that identifies both the existence of impairment and the amount of impairment loss by comparing the estimated fair value of a reporting unit to its carrying value, with any excess carrying value over the fair value being recognized as an impairment loss, limited to the total amount of goodwill allocated to that reporting unit. The Company performs its annual goodwill impairment test as of December 31st of each year or when indicators exist and has identified one reporting unit that currently carries a goodwill balance. No impairment was taken in 2023 or 2022.

Impairment of Long-lived Assets

The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35-21, *Accounting for the Impairment of Long-Lived Assets*. This statement requires that long-lived assets and certain identifiable intangibles be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. Fair values are determined based on quoted market value, discounted cash flows or internal and external appraisals, as applicable. No impairment was taken in 2023 or 2022.

Leases

The Company accounts for leases in accordance with the provisions of ASC 842, Leases. This standard requires lessees to recognize on the balance sheet assets and liabilities for leases with lease terms of more than 12 months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will depend primarily on its classification as a finance or operating lease.

In accordance with ASC 842, the Company determines if an arrangement is a lease at inception. The Company has an operating lease for the Company's subsidiary Service 800 corporate office. Operating leases are included in operating lease ROU assets and operating lease liabilities, current and noncurrent, on the consolidated balance sheet. Lease liabilities are initially recorded at the present value of the lease payments by discounting the lease payments by the Incremental Borrowing Rate and then recording accretion over the lease term using the effective interest method. Operating lease classification results in a straight-line expense recognition pattern over the lease term and recognized lease expense as a single expense component, which results in amortization of the ROU asset that equals the difference between lease expense and interest expense. Operating lease expense is included in selling, general and administrative expense, based on the use of the leased asset, on the consolidated statement of income. Leases with an initial term of 12 months or less are not recorded on the balance sheet and are not material; the Company recognizes lease expense for these leases on a straight-line basis over the remaining lease term.

Income Taxes

The Company accounts for income taxes under ASC 740-10-30. Deferred income tax assets and liabilities are determined based upon differences between the financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. 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. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income of the consolidated statements of operations in the period that includes the enactment date. A valuation allowance is provided when it is more likely than not that some or all of the deferred tax assets may not be realized.

The Company follows the guidance of ASC 740-10-25 in determining whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in

the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. The Company recognizes interest and penalties related to uncertain tax positions in income tax expense. The Company had no material adjustments to its liabilities for unrecognized income tax benefits.

Stock Based Compensation

During the year ending December 31, 2022, the Company issued 133,902,874 shares of common stock to an officer and director and recorded stock-based compensation in the amount of \$53,561. During the year ending December 31, 2023, the Company issued 133,902,874 shares of common stock to an officer and director and recorded stock-based compensation in the amount of \$13,903 qal.

Recent Accounting Pronouncements

Recent accounting pronouncements issued by the FASB, including its Emerging Issues Task Force, the American Institute of Certified Public Accountants, and the Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future consolidated financial statements.

The Company will continue to monitor these emerging issues to assess any potential future impact on its financial statements. The Company has taken the position that any future standards will not be disclosed to the extent they are not material to our operations.

NOTE 3 - GOING CONCERN

The Company's financial statements are prepared using GAAP, which contemplate the realization of assets and liquidation of liabilities in the normal course of business. Because of recent events, the Company cannot state with certainty of its ability to continue as a going concern. The accompanying consolidated financial statements have been prepared assuming that we will continue as a going concern, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company has suffered losses from operations and has a working capital deficit, and negative cash flows from operations which raise substantial doubt about its ability to continue as a going concern. As of December 31, 2023, the accumulated deficit was \$72,466,641 and the negative working capital was \$7,561,441. Management is taking steps to raise additional funds to address its operating and financial cash requirements to continue operations in the next twelve months. Management has devoted a significant amount of time in attempting to raise capital from additional debt and equity financing. Due to its nominal revenues, the Company's ability to continue as a going concern is dependent upon raising additional funds through debt and equity financing and generating revenue, including through the acquisition of Service 800 and CCS or through a merger transaction with a well-capitalized entity. There are no assurances the Company will receive the necessary funding or generate revenue necessary to fund operations. If we are unable to obtain additional funds, or if the funds cannot be obtained on terms favorable to us, we will be required to delay, scale back or eliminate our plans to continue to develop and expand our operations or in the extreme situation, cease operations altogether.

[Table of Contents](#)

NOTE 4 - PROPERTY, SOFTWARE AND COMPUTER EQUIPMENT

Property and equipment at December 31, 2023 and 2022 consisted of the following:

	2023	2022
Office and computer equipment	\$ 25,003	\$ 25,003
Furniture and fixtures	17,888	17,888
Software	20,822	20,822
Total property, software and computer equipment	63,713	63,713
Less: accumulated depreciation	(63,713)	(54,998)
	\$ -	\$ 8,715

Depreciation expense for the years ended December 31, 2023 and 2022 was \$8,715 and \$ 15,265, respectively.

NOTE 5 – INVESTMENTS

On November 23, 2021, the Company entered into a simple agreement for future equity (the “SAFE”) with Cityfreighter, Inc. (“Cityfreighter”), pursuant to which the Company invested \$250,000 (the “Purchase Amount”). Cityfreighter is a California based developer of electric low-floor trucks for the last mile delivery industry. Beyond Commerce received customary representations and warranties from Cityfreighter. The SAFE provides the Company with the right to either (a) future equity in Cityfreighter when it completes an Equity Financing (as defined below), or (b) future equity in Cityfreighter or cash proceeds if there is a liquidity or dissolution event.

On December 2, 2021 the Company executed a binding Letter of Intent (“LOI”) with Elettricar (of Italy) to attain the exclusive U.S. rights to its low-speed electric vehicle (“LSEV”). Elettricar is focused on manufacturing and commercializing a low-speed electric vehicle (“LSEV”), a 4-wheeled motor vehicle, not an ATV, with a top speed of 25 mph and weighs less than 3,000 lbs. The Company paid Elettricar an initial payment in the amount of \$50,000 in connection with the execution of a Definitive Agreement, which was being held in escrow. During the first quarter the parties determined not to proceed with the transaction and the \$50,000 in escrow was returned to the Company.

On April 8, 2022, the Company executed a binding Letter of Intent (“LOI”) with Electric Built, Inc., headquartered in Inglewood, California. The acquisition will provide the Company exclusive access to Electric Built’s commercial business know-how, intellectual property, and business relationships and operations in electric vehicle fleet service. The Company paid Electric Built an initial payment in the amount of \$50,000 in shares of restricted common stock of Beyond Commerce in connection with the execution of a Definitive Agreement, which shares are being held in escrow. If the closing has not occurred prior to the termination date in the Definitive Agreement, Electric Built shall release such shares and return the shares to the Company.

The Company and Electric Built entered into a Stock Purchase Agreement (the “SPA”) dated as of June 27, 2022, setting forth the definitive terms and condition for the Transaction, whereby the Company would acquire, for a balance of \$950,000 in the form of shares of the Company’s common stock, all equity of Electric Built. Pursuant to the SPA, the SPA is subject to termination if due diligence review and required conditions for closing have not been satisfied by September 20, 2022 (the “Termination Date”).

On September 14, 2022, the Company and Electric Built entered into a First Amendment to the SPA (the “Amendment”), whereby the Termination Date was extended until October 31, 2022, and then, on October 24, 2022, Electric Built requested that the October 2022 Termination Date be extended (the “Extension”), to accommodate Electric Built’s need to relocate its operations, among other reasons. The Company has accepted such request and the SPA, as amended by the Amendment, is subject to the Extension. The parties have agreed to extend the Termination Date indefinitely or until the parties agree to terminate the agreement.

NOTE 6 - INTANGIBLE ASSETS

Intangible Assets of the Company at December 31, 2023 and 2022 are summarized as follows:

	December 31, 2023			
	Cost	Accumulated Amortization	Impairment of Asset	Net
Tradename-Trademarks	\$ 547,300	\$ (264,532)	\$ -	\$ 282,768
Assembled Workforce	405,546	(196,017)	-	209,529
IP/Technology	176,000	(170,133)	-	5,867
Customer Base	1,613,538	(819,166)	-	794,372
Non-Competition agreements	226,100	(226,100)	-	-
Customer Relationships - CCS	264,715	(211,778)	-	52,937
Total	\$3,233,198	\$ (1,887,726)	\$ -	\$ 1,345,473

	Cost	Accumulated Amortization	Impairment of Asset	Net
Tradename-Trademarks	\$ 547,300	\$ (209,800)	\$ -	\$ 337,500
Assembled Workforce	405,546	(155,461)	-	250,085
IP/Technology	176,000	(134,933)	-	41,067
Customer Base	1,613,538	(657,814)	-	955,724
Non-Competition agreements	226,100	(226,100)	-	-
Customer Relationships - CCS	264,715	(189,578)	-	75,137
Total	\$ 3,233,198	\$ (1,573,686)	\$ -	\$ 1,659,513

Amortization expense for the year ended December 31, 2023 was \$314,040 compared to \$327,703 for the year ended December 31, 2022. The Company did not recognize an impairment expense for the years ended December 31, 2023 and 2022, respectively, of its intangible assets.

As of December 31, 2023, future amortization expense is expected to be:

Fiscal years ended December 31,	Amortization
2024	284,707
2025	278,840
2026	265,177
2027	256,640
2028	245,252
Thereafter	14,857
Total	\$ 1,345,473

Goodwill

The carrying value of Goodwill for the years ended 2023 and 2022 was \$1,299,144. The Company performs its annual goodwill impairment test as of December 31st of each year or when indicators exist, and has identified one reporting unit that currently carries a goodwill balance. No impairment was taken in 2022 or 2021.

NOTE 7 - SHORT AND LONG TERM BORROWINGS

	December 31, 2023	December 31, 2022
Short-term and Long-term borrowings, consist of the following:		
Short term debt;		
Convertible Promissory Notes, bearing an annual interest rate of 24% secured, past due	\$ 112,259	\$ 112,259
Short-Term Note - Jean Mork Bredeson cash deficit holdback, 15%, past due	210,000	210,000
Short-Term Note - Jean Mork Bredeson purchase allocation, 15%, past due	1,409,169	1,409,169
Convertible promissory note, related party, interest rate 2.0%	1,350,000	1,350,000
Note payable – Discover Growth Fund, 20% OID, prime rate, due 04/01/2023	1,200,000	1,200,000
Advance from related party	35,000	-
Total short-term debt	4,316,428	4,281,428
Long term debt;		
Promissory Note - Jean Mork Bredeson, interest rate 5.5%, due 2/28/2022, past due	2,100,000	2,100,000
Funding from SBA Program, annual interest of 3.75%, due 03/30/2051	150,000	150,000
Senior Secured Redeemable Debenture, bearing an annual interest rate of 16%, due 12/31/2021, past due	826,547	826,547
Total short-term and long-term borrowings, before debt discount	3,076,547	3,076,547

Less debt discount – Note payable – Discover Growth Fund	-	(50,000)
Total short-term and long-term borrowings, net	\$ 7,392,975	\$ 7,307,975
Short-term and Long-term borrowings, consist of the following:		
Short-term borrowings - net of discount	\$ 4,316,428	\$ 4,231,428
Long-term borrowings - net of discount	3,076,547	3,076,547
Total short-term and long-term borrowings - net of discount	\$ 7,392,975	\$ 7,307,975

On November 27, 2018, the Company received funding in conjunction with a convertible promissory note and a security purchase agreement dated November 27, 2018, in the amount of \$250,000. The lender was Auctus Fund LLC. The notes have a maturity of August 27, 2019 and interest rate of 12% per annum and are convertible at a price of 60% of the lowest trading price on the primary trading market on which the Company's Common Stock is then listed for the twenty-five (25) trading days immediately prior to conversion. Additionally, if the stock price falls below par value, additional shares will be issued at the lower conversion rate so that stocks continue to be issued at par value. The note may be prepaid but carries a penalty in association with the remittance amount, as there is an accretion component to satisfy the note with cash. The Company is currently negotiating an extension with the noteholder as it is currently past due. As a result of a default provision, the interest rate has increased to 24% and additional principal was added in the amount of \$15,000. As of December 31, 2023 and 2022, the outstanding balance with accrued interest was \$199,019 and \$172,077, respectively.

On December 31, 2019, the Company entered into a securities purchase agreement (the "Securities Purchase Agreement") with TCA Special Situations Credit Strategies ICAV, an Irish collective asset vehicle (the "Buyer" or "TCA ICAV"), and TCA Beyond Commerce, LLC, a Wyoming limited liability company ("TCA Beyond Commerce"), pursuant to which the Buyer purchased from the Company a senior secured redeemable debenture having an initial principal amount of \$900,000 and an interest rate of 16% per annum (the "Initial Debenture").

The Initial Debenture, and any future debentures that may be purchased by Buyer pursuant to the Securities Purchase Agreement (the "Additional Debentures"), is secured through an unconditional and continuing security interest in all of the assets and properties, including after acquired assets, of the Company and each of its subsidiaries, which are acting as guarantors with respect to the Company's obligations under the Initial Debenture and any Additional Debentures, pursuant to that certain Security Agreement, dated December 31, 2019, entered into by the Company and TCA Beyond Commerce in favor of the Buyer (the "Security Agreement"). In addition, Service 800, Inc., Customer Centered Strategies ("CCS") and Path UX LLC ("PathUX") delivered corporate guarantees and Geordan Pursglove, the Company's CEO, delivered a personal guarantee with respect to the Company's obligations under the Securities Purchase Agreement. The maturity date on this security is December 31, 2021.

In May 2020, the SEC appointed a Receiver to close down the TCA Global Master Fund, L.P. over allegations of accounting fraud. The amount recorded by the Company as being owed to TCA was based on TCA's application of prior payments made by the Company. A complaint against the Company, including the guarantors Service 800, CCS, and PathUX, and Geordan Pursglove, dated February 26, 2024, was filed in Clark County, Nevada, by New Horizons Special Situations Credit Strategies ("TCA ICAV") related to the TCS ICAV debenture seeking \$1,300,191. The Company believes that prior payments of principal and interest may have been applied to unenforceable investment banking and other fees and charges. It is the Company's position that the amount owed to TCA is less than the amount set forth above. Our attorney has contacted counsel for TCA and is in discussions for prompt settlement of this matter.

Effective February 28, 2019 as a component of the closing of the business combination between Beyond Commerce, Inc. and Service 800, Jean Mork Bredeson, Founder and President of Service 800, the Company issued a \$2,100,000 three-year 5.5% promissory note to Ms. Bredeson. Interest only payments are required during the first year of the note. The \$2,100,000 promissory note is personally guaranteed by the estate of George Pursglove whose executor is Geordan Pursglove, the Company's President and CEO.

As a component of the Service 800 transaction, in lieu of the entire cash payment of \$2,100,000 being made to Ms. Bredeson, a \$210,000 amount was to be withheld until May 30, 2019 and continues to be outstanding. This note does not carry any interest obligations. Also, as all cash and accounts receivables at the effective date of the closing were to be retained by Ms. Bredeson, this allocation of cash is to be distributed quarterly on a non interest basis as true-ups are derived, which amounted to \$1,409,169 as of December 31, 2022 and December 31 2021. Although holdbacks did not initially include interest obligations, we agreed to begin accruing interest at 15% in October 2019. The amount of accrued interest relating to the \$1,409,169 was \$959,663 and \$748,288 as of December 31, 2023 and 2022, respectively.

On March 30, 2021 the Company through its Service 800 Inc. subsidiary, received \$150,000 in funding in conjunction with a promissory note under the SBA Loan Program. Borrower will be obligated to repay to the Bank the total outstanding balance remaining due under the Loan, including principal and interest. This loan is a 30-year

term note, bearing 3.75% interest due March 30, 2051. Installment payments, including principal and interest, of \$731 monthly, will begin September 1, 2023. The amount of accrued interest payable for the SBA Loan was \$15,592 and \$9,844 as of December 31, 2023 and 2022, respectively.

On July 19, 2021, the Company issued a convertible promissory note (the “Note”) in favor of Geordan G. Pursglove, the Company’s Chairman and Chief Executive Officer, in the principal amount of \$1,500,000, in satisfaction of Mr. Pursglove’s accrued salary owing of \$1,239,800 and recognized a \$260,200 loss on extinguishment of debt. The Note accrues interest at 2% per annum, with the principal and interest payments due in twelve equal monthly installments. At the holder’s election, the Note is convertible into shares of the Company’s common stock, at a price per share equal to 100% of the average closing price of the Company’s common stock for the five trading days immediately preceding the date of such conversion (the “Conversion Price”). The cash maturity date is July 19, 2022. There was a conversion of \$150,000 during the first quarter of 2022, and the Company issued 375,000,000 shares of common stock at the quoted stock price at the date of conversion of \$0.0004 per shares. The amount of accrued interest payable on the \$1,350,000 note payable was \$67,285 and \$40,285 as of December 31, 2023 and 2022, respectively.

On April 1, 2022, the Company entered into a promissory note (the “Note”) in favor of Discover Growth Fund, LLC (the “Discover”), in the aggregate principal amount of \$1,200,000 for which the Company received \$1,000,000 in cash, reflecting an original issuance discount of 20%, with repayment to be made not later than April 1, 2023. Pursuant to the Note, at any time and from time to time Discover may, in its sole discretion, subject to certain ownership limitations, convert all or any portion of the then outstanding balance of the Note into shares of the common stock of the Company at a price per share equal to the closing bid price on March 31, 2022 of \$ 0.0003. The Company recorded a debt discount of \$200,000 for the original issue discount amortizable over the succeeding twelve months in accordance with ASC 835-30-45. Interest expense related to the issue discount of \$50,000 and \$150,000 was recorded for the years ended December 31, 2023 and 2022, respectively. The interest rate on the note is the prime rate. The Company defaulted on the loan on April 1, 2023 incurring the default rate of interest of the prime rate plus 20%. The amount of accrued interest on the note as of December 31, 2023 and 2022 was \$327,716 and \$48,609, respectively.

NOTE 8 - COMMON STOCK, WARRANTS AND PAID IN CAPITAL

Common Stock

As of December 31, 2023, our authorized capital stock consisted of 30,000,000,000 shares of common stock, par value \$0.001 per share, and the number of common shares outstanding was 16,533,929,830.

During the first quarter of 2022, the Company issued 133,902,874 shares of common stock valued at \$53,561, and during the second quarter of 2023, the Company issued 133,902,874 shares of common stock valued at \$13,390 as part of the Company’s employment agreement with the Chief Financial Officer.

During the 12 months ended, December 31, 2023, the Company issued 375,000,000 shares valued at \$150,000 at a price per share of \$ 0.0004 for the conversion of certain debt and accrued interest into shares of our stock and extinguishment of debt. Additionally, the Company issued 2,334,170,000 shares valued at \$ 2,334,170 at a price per share of \$ 0.001 for the conversion of Series C Preferred Stock and issued 133,902,874 shares valued at \$53,561 at a price per share of \$ 0.0004 as part of the Company’s employment agreement with the Chief Financial Officer.

On April 8, 2022, the Company executed a binding Letter of Intent (“LOI”) with Electric Built, Inc. The Company paid Electric Built an initial payment in the amount of 166,666,667 shares of restricted common stock at a value of \$50,000 at a price per share of \$0.0003 in connection with the execution of a Definitive Agreement, which is being held in escrow. The Company and Electric Built entered into a Stock Purchase Agreement (the “SPA”) dated as of June 27, 2022. Pursuant to the SPA, the SPA is subject to termination if due diligence review and required conditions for closing have not been satisfied by September 20, 2022. On September 14, 2022, the Company entered into a First Amendment to the SPA, whereby the termination date was extended until October 31, 2022. If the closing has not occurred prior to the termination date in the SPA, Electric Built shall release such shares and return to the Company.

The Company and Electric Built entered into a Stock Purchase Agreement (the “SPA”) dated as of June 27, 2022, setting forth the definitive terms and condition for the Transaction, whereby the Company would acquire, for a balance of \$950,000 in the form of shares of the Company’s common stock, all equity of Electric Built. Pursuant to the SPA, the SPA is subject to termination if due diligence review and required conditions for closing have not been satisfied by September 20, 2022 (the “Termination Date”).

On September 14, 2022, the Company and Electric Built entered into a First Amendment to the SPA (the “Amendment”), whereby the Termination Date was extended until October 31, 2022, and then, on October 24, 2022, Electric Built requested that the October 2022 Termination Date be extended (the “Extension”), to accommodate

Electric Built's need to relocate its operations, among other reasons. The Company has accepted such request and the SPA, as amended by the Amendment, is subject to the Extension.

Holders of common stock are entitled to one vote per share on all matters submitted to a vote of the stockholders, including the election of directors. Except as otherwise required by law, the holders of our common stock possess all voting power. Generally, all matters to be voted on by stockholders must be approved by a majority (or, in the case of election of directors, by a plurality) of the votes entitled to be cast by all shares of our common stock that are present in person or represented by proxy. A vote by the holders of a majority of our outstanding shares is required to effectuate certain fundamental corporate changes such as liquidation, merger or an amendment to our Articles of Incorporation. Our Articles of Incorporation do not provide for cumulative voting in the election of directors. Holders of our common stock have no pre-emptive rights, no conversion rights and there are no redemption provisions applicable to our common stock.

Preferred Stock

In March 2021, we approved authorization to issue up to 60,000,400 shares of preferred stock, which are designated Series A, B, C and undesignated Preferred Stock.

We have designated 250 shares of Series A Convertible Preferred Stock, par value of \$0.001 per share (the "Series A Preferred Stock"). As of December 31, 2023 and 2022, there were 249.9999 shares of Series A Preferred Stock issued and outstanding.

The Series A Preferred Stock will, with respect to each holder of the Series A Preferred Stock, be entitled to three million (3,000,000) votes for each share of Series A Preferred Stock standing in his, her or its name on the books of the corporation. Each share of Series A Preferred Stock is convertible, at the option of the holder, into one million shares of Common Stock. The Series A Preferred Stock is entitled, in the event of any voluntary liquidation, dissolution or winding up of the Corporation, to receive payment or distribution of a preferential amount before any payments or distributions are received by any class or series of common stock. Subject to the prior or equal rights of the holders of all classes of stock at the time outstanding having prior or equal rights as to dividends and ranking ahead of the Common Stock, the holders of the Series A Preferred Stock shall be entitled to therefore receive, when and as declared by the Board of Directors, out of any assets of the Corporation legally available, such dividends as may be declared from time to time by the Board of Directors.

We have designated 51 shares of Series B Convertible Preferred Stock, par value of \$0.001 per share (the "Series B Preferred Stock"). One (1) share of the Series B Preferred Stock shall have voting rights equal to (x) 0.019607 *multiplied by* the total number of votes of the issued and outstanding shares of Common Stock and other Preferred Stock eligible to vote at the time of the respective vote (the "Numerator"), *divided by* (y) 0.49, *minus* (z) the Numerator. For the avoidance of doubt, if the total number of votes of the issued and outstanding shares of Common Stock and other Preferred Stock eligible to vote at the time of the respective vote is 5,000,000, the voting rights of one share of the Series B Preferred Stock shall be equal to 102,036 (e.g., $((0.019607 \times 5,000,000) / 0.49) - (0.019607 \times 5,000,000) = 102,036$).

With respect to all matters upon which stockholders are entitled to vote or to which stockholders are entitled to give consent, the holders of the outstanding shares of Series B Preferred Stock shall vote together with the holders of Common Stock without regard to class, except as to those matters on which separate class voting is required by applicable law or the Corporation's Articles of Incorporation or by-laws. Such concentrated control of the Company may adversely affect the price of our common stock. A stockholder that acquires common stock will not have an effective voice in the management of the Company.

We have designated 50,000,000 shares of Series C Convertible Preferred Stock, par value of \$0.001 per share (the "Series C Preferred Stock").

The Series C Preferred Stock will, with respect to dividend rights and rights upon liquidation, winding-up or dissolution, rank: (a) *pari passu* with the Corporation's Common Stock, \$0.001 par value per share ("Common Stock"); (b) junior to all other series of Preferred Stock, as such may be designated as of the date of this Designation, or which may be designated by the Corporation after the date of this Designation (the "Other Preferred"), and (c) junior to all existing and future indebtedness of the Corporation.

Holders of the Series C Preferred Stock shall vote on all matters requiring a vote of the shareholders of the Corporation, together with the holders of shares of Common Stock and other classes of Preferred Stock entitled to vote, as a single class. Subject to the applicable beneficial ownership limitation, each Holder shall be entitled to the whole number of votes equal to the number of shares of Common Stock into which such holder's Preferred Shares would be convertible using the record date for determining the stockholders of the Corporation eligible to vote on such matters as the date as of which the number of Conversion Shares is calculated. Holders of the Series C Preferred

Stock will also be entitled to vote as a separate class with respect to any matter as to which such voting rights are required by applicable law.

For the year ended December 31, 2022 there were 233,417 shares of Series C Convertible Preferred Stock that were converted to 2,334,170,000 shares of common stock. For the year ended December 31, 2023 the Company did not issue any shares of Series C Convertible Preferred Stock.

Warrants

The Company entered into an agreement in 2018 in conjunction with convertible notes payable to issue seven (7) warrants to purchase shares of the Company's common stock which have an exercise price of \$0.15 or 65% of the three lowest trading days within a 20-day market price timeframe, whichever is lower. The warrants also contain certain cashless exercise features. The issuance of these warrants is predicated on the completion of the funding requirements within the terms of the security agreement, however, these funding requirements were never met. The Company is currently negotiating a settlement with respect to any warrants.

Pursuant to the terms of the Discover Growth Fund SPA, we issued to Discover warrant to purchase up to 16,666,667 shares of our common stock upon the subsequent funding of the remaining \$2,000,000 which occurred on February 28, 2019, exercisable beginning on the nine (9) month anniversary from the date of issuance for a period of three (3) years at an exercise price of \$0.15 per share (the "Warrant"). In determining the appropriate fair value, the Company uses the Black-Scholes option-pricing model and based on the relative fair value of the warrant and cash received, we recorded a debt discount on the note principal of \$696,850. Management used the following inputs to value the Discover Warrants by Expected Term - 3 years, Exercise Price - \$0.15, Expected Volatility- 388.94%, Expected dividends - None, and Risk-Free Rate - 2.54%. This warrant expired on February 28, 2022.

Dividends

The Company anticipates that all future earnings will be retained to finance future growth. The payment of dividends, if any, in the future to the Company's common stockholders is within the discretion of the Board of Directors of the Company and will depend upon the Company's earnings, its capital requirements and financial condition and other relevant factors. The Company has not paid a dividend on its common stock and does not anticipate paying any dividends on its common stock in the foreseeable future but instead intends to retain all earnings, if any, for use in the Company's business operations.

NOTE 9 - RELATED PARTIES

On July 19, 2021, the Company issued a convertible promissory note (the "Note") in favor of Geordan G. Pursglove, the Company's Chairman and Chief Executive Officer, in the principal amount of \$1,500,000, in satisfaction of Mr. Pursglove's accrued salary owing of \$1,239,800 and \$260,200 for loss on settlement. The Note accrues interest at 2% per annum, with the principal and interest payments due in twelve equal monthly installments. At the holder's election, the Note is convertible into shares of the Company's common stock, at a price per share equal to 100% of the average closing price of the Company's common stock for the five trading days immediately preceding the date of such conversion (the "Conversion Price"). On February 8, 2022 there was a conversion of \$150,000 of the note into 375,000,000 shares of common stock. The cash maturity date was July 19, 2022 and is past due as of December 31, 2023.

During the first quarter of 2022, the Company issued 133,902,874 shares of common stock valued at \$53,561, and during the second quarter of 2023, the Company issued 133,902,874 shares of common stock valued at \$13,390 as part of the Company's employment agreement with the Chief Financial Officer.

On September 29, 2022 Henry F. Gurley resigned from the Company's Board of Directors to prevent a conflict of interest with his current employer.

NOTE 10 - INCOME TAXES

A reconciliation of the statutory income tax rates and the Company's effective tax rate is as follows:

	December 31,	
	2023	2022
Statutory U.S. federal rate	(21.0)%	(21.0)%
Permanent differences	4.0 %	6.0 %

Valuation allowance	17.0 %	15.0 %
Provision for income tax expense(benefit)	0.0 %	0.0 %

A reconciliation of deferred tax assets and valuation is as follows:

	2023	2022
Deferred tax assets:		
Net operating loss carry-forwards	\$ 8,065,403	\$ 7,676,196
Total deferred tax assets	\$ 8,065,403	\$ 7,676,196
Valuation allowance	(8,065,403)	(7,676,196)
Net deferred tax asset	\$ -	\$ -

At December 31, 2023, the Company had estimated U.S. federal net operating losses of \$67,614,370 for income tax purposes, of which, approximately \$37,207,000 will expire between 2028 and 2035. For financial reporting purposes, the entire amount of the net deferred tax assets has been offset by a valuation allowance due to uncertainty regarding the realization of the assets. The net change in the total valuation allowance for the year ended December 31, 2023 was an increase of approximately \$392,000 mainly attributable to the loss incurred in the current year. The Company follows ASC 740-10-25 which requires a company to evaluate whether a tax position taken by the company will “more likely than not” be sustained upon examination by the appropriate tax authority. The Company has analyzed filing positions in all of the federal and state jurisdictions where it is required to file income tax returns, as well as all open tax years in these jurisdictions. The Company believes that its income tax filing positions and deductions would be sustained on audit and does not anticipate any adjustments that would result in a material change to its financial position. Therefore, no reserves for uncertain income tax positions have been recorded.

The Company may not be able to utilize the net operating loss carryforwards for its US income taxes in future periods should it experience a change in ownership as defined in Section 382 of the Internal Revenue Code (“IRC”). Under section 382, should the Company experience a more than 50% change in its ownership over a three year period, the Company would be limited based on a formula as defined in the IRC to the amount per year it could utilize in that year of the net operating loss carryforwards. As of December 31, 2023, the Company had not performed an analysis to determine if the Company was subject to the provisions of Section 382. The Company is subject to U.S. federal income tax including state and local jurisdictions. Currently, no federal or state income tax returns are under examination by the respective taxing jurisdictions.

The Company’s accounting policy is to recognize Interest and penalties related to uncertain tax positions in income tax expense. The Company has not accrued interest for any periods in which there are uncertain tax positions.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Legal Matters

A complaint against the Company, dated February 5, 2020, has been filed in Hennepin County, Minnesota, by Jean Mork Bredeson, the former President and former owner of Service 800, making certain claims related to the Company’s acquisition of Service 800, seeking in excess of \$1.6 million in damages. On March 16, 2020, the Company and Service 800 filed an answer, counterclaim and third-party claim against Ms. Bredeson and defendants Allen Bredeson and Jeff Schwedinger, former employees of Service 800. Answers and Affirmative and Additional Defenses to Third Party Claims were filed by Ms. Bredeson on April 7, 2020 and by Mr. Schwedinger on April 9, 2020 and, on April 24, 2020, Ms. Bredeson filed a Motion to Dismiss. The Court denied in full Ms. Bredeson’s motion to dismiss or for a more definite statement. Subsequently, using a wholly owned entity she controls, Ms. Bredeson filed another matter, captioned Green Valley Associates Inc. vs Service 800 Inc., 27-CV-20-13800. Although Ms. Bredeson is seeking to have the matters handled by separate judges, the Company sought consolidation of the two matters before Judge Klein, the judge who denied Ms. Bredeson’s motion to dismiss, but the consolidation was denied. Discovery has closed in both cases. Trial commenced on October 3, 2022. After a week of trial, a technical mistrial occurred based on the Court falling under the minimum number of jurors required to maintain the trial. A new trial date has yet to be scheduled for 2024.

On May 22, 2023 Judge Klein granted Bredeson’s motion for partial summary judgment on the purchase price promissory note in the amount of \$2,464,496. As a result, Bredeson declined to participate in a June Mediation. On June 20, 2023 Judge Klein issued an amended order finalizing the Summary Judgment order of May 22, 2023. On August 19, 2023, the Company filed an appeal. On September 12, 2023 the Court of Appeals ruled in favor of the Company’s appeal and ordered that Judge Klein had abused his discretion in certifying final partial judgment and the partial judgment is not final. On September 12, 2023 and September 25, 2023 Mediation on the

Bredeson lawsuit occurred with no settlement reached. As of March 31, 2024, attorneys for Bredeson and the Company are in discussions for a settlement of these lawsuits to avoid trial.

A complaint against the Company, including the guarantors Service 800, CCS, and PathUX, and Geordan Pursglove, dated February 26, 2024, was filed in Clark County, Nevada, by New Horizons Special Situations Credit Strategies (“TCA ICAV”) related to the TCS ICAV debenture seeking \$1,300,191. The Company believes that prior payments of principal and interest may have been applied to unenforceable investment banking and other fees and charges. It is the Company’s position that the amount owed to TCA is less than the amount set forth above. Our attorney has contacted counsel for TCA and is in discussions for prompt settlement of this matter.

The Financial Accounting Standards Board (“FASB”) Statement of Financial Accounting Standards No. 5, states that a firm must distinguish between losses that are probable, reasonably probable or remote. If a contingent liability is deemed probable, it must be directly reported in the financial statements. In July 2010, the FASB issued ASC 450-20 that updated the Standard and uses “probable,” “reasonably possible,” and “remote” to determine the likelihood of the future event that will confirm a loss, an impairment of an asset, or the incurrence of a liability.

Accrual of a loss contingency is required when (1) it is probable that a loss has been incurred at the date of the financial statements and (2) the amount can be reasonably estimated. No accrual has been made in the above matter as the determination is that a loss is not probable as of December 31, 2023 nor can a loss be reasonably estimated.

In addition to the above, from time to time, we may be involved in litigation in the ordinary course of business. Other than as set forth above, we are not currently involved in any litigation that we believe could have a material adverse effect on our financial condition or results of operations.

Operating Lease

We currently lease virtual office space at 3773 Howard Hughes Parkway, Suite: 500 Las Vegas, NV 89169. We pay an annual fee of \$120 for this lease. There is also a location in Minnesota for Service 800, Inc. On February 20, 2020 the company moved Service 800, Inc. to 110 Cheshire Lane, Minnetonka Minnesota 55305. Service 800 leases 3,210 square feet of office space under an operating lease agreement with Carlson Center East LLC. The lease expired in June 2023. The Company then negotiated a month to month rent agreement through year end. As of December 31, 2023, the Company had no right of use assets, lease liabilities, or future commitments. During the year ended December 31, 2023, the Company recorded \$120,383 of rent expense and \$16,156 of expense reduction of the right of use asset.

The public entity guidance in ASU 2016-02, Leases (Topic 842) requires lessees to recognize substantially all leases on their balance sheets as lease liabilities with a corresponding right-of-use asset. Our accounting policy is to keep leases with an initial term of 12 months or less off of the balance sheet.

The Company leases office space under an operating lease. Right-of-use assets represent the Company’s right to use an underlying asset for the lease term and lease liabilities represent its obligation to make lease payments under the lease. Operating lease, right-of-use assets, and liabilities are recognized at the lease commencement date based on the present value of lease payments over the reasonably certain lease term. The implicit rates with the Company’s operating leases are generally not determinable and the Company uses its incremental borrowing rate at the lease commencement date to determine the present value of its lease payments. The determination of the Company’s incremental borrowing rate requires judgement. The company determines its incremental borrowing rate for each lease using its then-current borrowing rate. Certain of the Company’s leases may include options to extend or terminate the lease. The Company establishes the number of renewal options periods used in determining the operating lease term based upon its assessment at the inception of the operating lease. The option to renew the lease may be automatic, at the option of the Company, or mutually agreed to between the landlord and the Company. Once the facility lease term has begun, the present value of the aggregate future minimum lease payments is recorded as a right-of-use asset.

Lease expense is recognized on a straight-line basis over the term of the lease. There are no options to extend or terminate the leases. The Company has no other leases yet to commence.

	December 31, 2023
Leases	
Assets	
ROU operating lease assets, net	\$ -
Total ROU assets	\$ -
Liabilities	
Current:	

Operating lease liabilities	\$	-
Noncurrent:		
Operating lease liabilities		-
Total lease liabilities	\$	-

The following table presents supplemental lease information:

	As of December 31, 2023
Operating Lease Cost	\$
Right of Use Assets obtained in exchange for new operating lease obligations	-
Other Information	
Weighted Average Remaining Lease Term-- Operating Leases	-
Weighted Average Discount Rate - Operating Leases	11.02%
Maturities of lease liabilities were as follows:	-

NOTE 12 - NET INCOME (LOSS) PER SHARE OF COMMON STOCK

The Company follows ASC 260-10, which requires presentation of basic and diluted Earnings per Share (“EPS”) on the face of the income statement for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation to the numerator and denominator of the diluted EPS computation. In the accompanying consolidated financial statements, basic net income (loss) per share of common stock is computed by dividing the net income (loss) by the weighted average number of shares of common stock outstanding during the year. Basic net income (loss) per common share is based upon the weighted average number of common shares outstanding during the period. Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period.

Convertible debt that is convertible into 20,087,308,136 and 12,287,326,136 shares of the Company’s common stock are not included in the computation, along with 249,999,900 and 249,999,900 of the Company’s preferred stock after conversion as of December 31, 2023 and 2022, respectively. As of December 31, 2023, there are 608,585 shares of series C preferred stock issued and outstanding that are convertible into 6,085,850,000 shares of common stock.

The following is a reconciliation of the numerator and denominator of the basic and diluted earnings per share computations for the years ended December 31, 2023 and 2022:

	2023	2022
Consolidated loss from continuing operations	\$ (2,296,129)	\$ (2,398,607)
Weighted average shares used for diluted earnings per share	16,434,517,546	15,099,005,692
Incremental Diluted Shares	-*	-*
Weighted Average shares used for diluted earnings per share	16,434,517,546	15,099,005,692
Net loss per share:		
Basic and Diluted continuing operations	\$ (0.00)	\$ (0.00)
Basic and Diluted: discontinued operations	\$ -	\$ -
Total Basic and Diluted Loss Per Share	\$ (0.00)	\$ (0.00)

* The shares associated with convertible debt, preferred stock and warrants are not included because the inclusion would be anti-dilutive.

NOTE 13 - SUBSEQUENT EVENTS

The Company has evaluated subsequent events from the balance sheet date through the date that the financial statements were issued.

The Company entered into a 36 month lease agreement for office space for Service 800, Inc. in Minnesota with an effective date of January 1, 2024. The monthly lease amount is approximately \$2,400 with an annual escalation. The Company recorded a right of use asset and a lease liability of \$75,593.

A complaint against the Company, including the guarantors Service 800, CCS, and PathUX, and Geordan Pursglove, dated February 26, 2024, was filed in Clark County, Nevada, by New Horizons Special Situations Credit Strategies (“TCA ICAV”) related to the TCS ICAV debenture seeking \$1,300,191. The Company believes that prior payments of principal and interest may have been applied to unenforceable investment banking and other fees and charges. It is the Company’s position that the amount owed to TCA is less than the amount set forth above. Our attorney has contacted counsel for TCA and is in discussions for prompt settlement of this matter.

ITEM 2. MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

You should read the following discussion and analysis of our financial condition and results of our operations together with our financial statements and the notes thereto appearing elsewhere in this Annual Report. This discussion contains forward-looking statements reflecting our current expectations, whose actual outcomes involve risks and uncertainties. Actual results and the timing of events may differ materially from those stated in or implied by these forward-looking statements due to a number of factors, including those discussed in the section entitled “Cautionary Statement regarding Forward-Looking Statements” and elsewhere in this Annual Report. Please see the notes to our Financial Statements for information about our Critical Accounting Policies and Recently Issued Accounting Pronouncements. The following discussion provides information that management believes is relevant to an assessment and understanding of our past financial condition and plan of operations. The discussion below should be read in conjunction with the consolidated financial statements and related notes thereto included elsewhere in this annual report.

Critical Accounting Policies and Estimates

Our discussion and analysis of our financial condition and results of operations is based on our audited consolidated financial statements, which have been prepared in accordance with U.S. GAAP. The preparation of these audited consolidated financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent liabilities. On an on-going basis, we evaluate past judgments and our estimates, including those related to allowance for doubtful accounts, allowance for inventory write-downs and write offs, deferred income taxes, provision for contractual obligations and our ability to continue as a going concern. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

Note 2 to the consolidated financial statements, for the fiscal year ended December 31, 2023, describes the critical accounting estimates and policies used in preparation of our consolidated financial statements. There were no significant changes in our critical accounting estimates during the year ended December 31, 2023.

Use of Estimates

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

Estimates are used in the determination of depreciation and amortization and the valuation for non-cash issuances of equity instruments, income taxes, and contingencies, among others. Actual results could differ materially from these estimates.

Cash and Cash Equivalents

The Company classifies as cash and cash equivalents amounts on deposit in banks and cash temporarily in various instruments with original maturities of three months or less at the time of purchase. The Company’s cash management system is currently integrated within one banking institution.

Fair Value of Financial Instruments

The carrying value of the current assets and liabilities approximate fair value due to their relatively short maturities.

Fair Value Measurements

Statement of financial accounting standard FASB Topic 820, Disclosures about Fair Value of Financial Instruments, requires that the Company disclose estimated fair values of financial instruments. The carrying amounts reported in the statements of financial position for assets and liabilities qualifying as financial instruments are a reasonable estimate of fair value.

The Company applies the fair value hierarchy as established by GAAP. Assets and liabilities recorded at fair value in the consolidated balance sheets are categorized based upon the level of judgment associated with the inputs used to measure the fair value as follows.

- ☐ *Level 1* - quoted prices in active markets for identical assets or liabilities.
- ☐ *Level 2* - other significant observable inputs for the assets or liabilities through corroboration with market data at the measurement date.
- ☐ *Level 3* - significant unobservable inputs that reflect management's best estimate of what market participants would use to price the assets or liabilities at the measurement date.

Derivative Financial Instruments

The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risks. The Company evaluates all of its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and then is revalued at each reporting date, with changes in fair value reported in the consolidated statement of operations. For stock based derivative financial instruments, fair value accounting requires bifurcation of embedded derivative instruments such as conversion features in convertible debt or equity instruments, and measurement of their fair value for accounting purposes. In determining the appropriate fair value, the Company uses the Black-Scholes option-pricing model. In assessing the convertible debt instruments, management determines if the convertible debt host instrument is conventional convertible debt and further if there is a beneficial conversion feature requiring measurement. If the instrument is not considered conventional convertible debt, the Company will continue its evaluation process of these instruments as derivative financial instruments.

Once determined, derivative liabilities are adjusted to reflect fair value at the end of each reporting period. Any increase or decrease in the fair value from inception is made quarterly and appears in results of operations as a change in fair market value of derivative liabilities.

Impairment of Long-lived Assets

The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35-21, Accounting for the Impairment of Long-Lived Assets. This statement requires that long-lived assets and certain identifiable intangibles be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. Fair values are determined based on quoted market value, discounted cash flows or internal and external appraisals, as applicable. During the year ended December 31, 2021 the Company recognized an impairment in the CCS customer relationships of \$273,284. No impairment was taken in 2022.

Leases

The Company accounts for leases in accordance with the provisions of ASC 842, Leases. This standard requires lessees to recognize on the balance sheet assets and liabilities for leases with lease terms of more than 12 months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will depend primarily on its classification as a finance or operating lease.

In accordance with ASC 842, the Company determines if an arrangement is a lease at inception. The Company has an operating lease for the Company's corporate office. Operating leases are included in operating lease ROU assets and operating lease liabilities, current and noncurrent, on the balance sheet. Lease liabilities are initially recorded at the present value of the lease payments by discounting the lease payments by the Incremental Borrowing Rate and then recording accretion over the lease term using the effective interest method. Operating lease classification

results in a straight-line expense recognition pattern over the lease term and recognized lease expense as a single expense component, which results in amortization of the ROU asset that equals the difference between lease expense and interest expense. Operating lease expense is included in selling, general and administrative expense, based on the use of the leased asset, on the statement of income. Leases with an initial term of 12 months or less are not recorded on the balance sheet and are not material; the Company recognizes lease expense for these leases on a straight-line basis over the remaining lease term.

Income Taxes

The Company accounts for income taxes under ASC 740-10-30. Deferred income tax assets and liabilities are determined based upon differences between the financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. 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. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income of the consolidated statements of operations in the period that includes the enactment date. A valuation allowance is provided when it is more likely than not that some or all of the deferred tax assets may not be realized.

The Company follows the guidance of ASC 740-10-25 in determining whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. The Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. The Company recognizes interest and penalties related to uncertain tax positions in income tax expense. The Company had no material adjustments to its liabilities for unrecognized income tax benefits.

Push Down Accounting

Push down accounting is the establishment of a new accounting and reporting basis for an entity in its separate financial statements based on a substantial change in the ownership of the outstanding stock of the entity. ASC 805-50-05-5 states that: "Business combinations are recorded using the acquisition method. The acquirer recognizes the assets acquired and liabilities assumed at fair value with limited exceptions. If the acquired business prepares separate financial statements, a question arises as to whether the historical basis of the acquired company or the "stepped-up basis" of the acquirer should be reflected in those separate financial statements. Pushdown accounting refers to the latter, which means establishing a new basis for the assets and liabilities of the acquired company based on a "push down" of the acquirer's stepped-up basis."

Push down accounting was done when BYOC acquired S800. It was at that point that all of the assets/liabilities were stepped up in basis for the acquisition (push down accounting). As part of the acquisition, the Company obtained a valuation on the assets/liabilities of S800 for the purchase. These assets/liabilities were then recorded at these stepped-up amounts on S800 books (including goodwill). The company engaged Doty Scott Enterprises to perform a valuation and purchase price allocation to assist management in the allocation of the assets for financial reporting purposes under ASC 805.

Stock Based Compensation

During the year ended December 31, 2023, the Company did not issue any stock options. The Company's existing stock plan expired on September 11, 2018.

Employee Benefits

The Company during 2023 mainly attributable to the Service 800, Inc acquisition had approximately twenty-one (21) full time employees within this organization and offers certain healthcare benefits to remain competitive within the market place.

Recent Accounting Pronouncements

The Company reviews all of the Financial Accounting Standard Board's updates periodically to ensure the Company's compliance of its accounting policies and disclosure requirements to the Codification Topics.

In August 2020, the Financial Accounting Standards Board ("FASB") issued a new standard (ASU 2020-06) to reduce the complexity of accounting for convertible debt and other equity-linked instruments. The ASU simplifies accounting for convertible instruments by removing major separation models required under current Generally

Accepted Accounting Principles (GAAP). Consequently, more convertible debt instruments will be reported as a single liability instrument and more convertible preferred stock as a single equity instrument with no separate accounting for embedded conversion features. The ASU removes certain settlement conditions that are required for equity contracts to qualify for the derivative scope exception, which will permit more equity contracts to qualify for it. The ASU also simplifies the diluted earnings per share (EPS) calculation in certain areas. As a result, the new standard may affect net income and EPS, and therefore performance measures, and increase debt levels which may impact debt covenant compliance.

ASU 2020-06 is effective for public business entities that meet the definition of a Securities and Exchange Commission (SEC) filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. For all other entities, the standard will be effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption will be permitted.

The Company will continue to monitor these emerging issues to assess any potential future impact on its financial statements. The Company has taken the position that any future standards will not be disclosed to the extent they are not material to our operations.

Financial Presentation

The following sets forth a discussion and analysis of the Company's financial condition and results of operations for the fiscal years ended December 31, 2023 and 2022. This discussion and analysis should be read in conjunction with our consolidated financial statements appearing elsewhere in this Form. The following discussion contains forward-looking statements. Our actual results may differ significantly from the results discussed in such forward-looking statements.

Results of Operations

Through our Service 800 Inc subsidiary, many of our clients; GE Healthcare, Audiology System, Inc 3M Healthcare, Johnson & Johnson Vision Care, Albany Molecular Research Inc., Sakura Finetek, Abbott Diagnostics, Biosense Webster, a Johnson & Johnson Company and Medtronic to name a few took the time during pandemic to begin strategic planning with Service 800 to grow their business with the company by renewals, expansion, and better ways to grow our programs with each and every one of them for the future. This select market segment continues to be a major source of revenue for the Company as we expand our services within this business segment. We anticipate revenue getting back in line with exceeding our expectations as the economy recovers from the Covid-19 pandemic and we progress further into the year. All renewals that have taken place are on a minimum of a one to two-year term with an auto renewal taking place when the contract expires. During the pandemic, it made our customers realize the value that Service 800 brings to the clients in the form of providing valuable information to not only help their growth within their own companies, but it also helps them be better providers to their customers as well. We continue to look forward to growth into each division of these companies and expansion to exceed expectations that have been set. We value these customers and are looking for all of the positive growth we have set for the remainder of the year and moving onwards to future years to come.

For the Years Ended December 31, 2023 and 2022

Revenue

Revenue generated for the twelve months ended December 31, 2023 and 2022 was \$3,556,438 and \$4,064,071, respectively, a decrease of approximately 12% of which 3% was attributable to revenue decline from Customer Centered Strategies and approximately 9% from Service 800, the Company's wholly owned subsidiaries.

Operating Expenses

For twelve months ended December 31, 2023, and 2022 operating expenses were \$4,662,287 and \$5,603,222, respectively. Cost of revenue decreased by \$229,675 corresponding to a decrease in revenues, as did professional fees decreased by \$355,535, payroll expenses decreased year over year by \$288,604, and depreciation and amortization decreased by \$20,213 as aging of the assets would result in a lower depreciation and amortization expense. Selling general and administrative expenses decreased by \$46,907 in 2022 compared to 2022.

Non-operating income (expense)

The Company reported non-operating expense of \$1,190,280 during the twelve months ended December 31, 2023, compared to \$841,457 during the twelve months ended December 31, 2022, mainly attributable to increases in change in derivative liability of \$300,128 and in interest expense by \$119,925, due to the addition of default interest in notes payable.

Consolidated Net Loss

For twelve months ended December 31, 2023, the Company incurred a consolidated net loss of \$2,296,129 as compared to a consolidated net loss of \$2,398,607 for the twelve months ended December 31, 2022, which was attributable to a net decrease in operating expenses of \$940,934 and slightly higher non-operating expenses of \$348,823, respectively, in the year ended December 31, 2023 compared to 2022. As of December 31, 2023 and 2022, the Company had accumulated deficit of \$72,466,641 and \$70,188,859, respectively.

Purchase of Significant Equipment

We do not anticipate the purchase or sale of any plant or significant equipment during the next twelve (12) months.

Going Concern

The Company's financial statements are prepared using GAAP, which contemplate the realization of assets and liquidation of liabilities in the normal course of business. Because of recent events, the Company cannot state with certainty of its ability to continue as a going concern. The accompanying consolidated financial statements have been prepared assuming that we will continue as a going concern, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company has suffered losses from operations and has a working capital deficit, and negative cash flows from operations which raise substantial doubt about its ability to continue as a going concern. Management is taking steps to raise additional funds to address its operating and financial cash requirements to continue operations in the next twelve months. Management has devoted a significant amount of time in attempting to raise capital from additional debt and equity financing. Due to its nominal revenues, the Company's ability to continue as a going concern is dependent upon raising additional funds through debt and equity financing and generating revenue, including through the acquisition of Service 800 and CCS or through a merger transaction with a well-capitalized entity. There are no assurances the Company will receive the necessary funding or generate revenue necessary to fund operations. If we are unable to obtain additional funds, or if the funds cannot be obtained on terms favorable to us, we will be required to delay, scale back or eliminate our plans to continue to develop and expand our operations or in the extreme situation, cease operations altogether.

Liquidity and Capital Resources

Our ability to continue as a going concern is dependent on our ability to raise additional capital and implement our business plan. Since inception, we have been funded by related parties through capital investment and borrowing of funds.

We had total current assets of \$1,240,332 and \$1,381,058 as of December 31, 2023 and 2022, respectively. Current assets consist primarily of cash and accounts receivable. The Company had a \$72,466,641 accumulated deficit on its balance sheet as of December 31, 2023.

We had total current liabilities of \$8,801,773 and \$6,998,671 as of December 31, 2023 and 2022, respectively. Current liabilities consisted primarily of the derivative liability, accounts payable, accrued payroll and payroll taxes, notes payable, deferred revenue, and accrued interest. Current liabilities had increases in accrued interest of \$797,801 (due to default interest rate increases), in derivative liability of \$379,369 and in deferred revenue of \$484,500. Accounts payable increased by \$72,302.

We had a working capital deficit of \$7,561,441 and \$5,617,613 as of December 31, 2023 and 2022, respectively. The increase in the working capital deficit of \$1,943,828 for the period as of December 31, 2023 compared to December 31, 2022 was due in part to decrease in cash of \$83,219, decreases in accounts receivable of \$75,103 and in intangible assets of \$314,040, and the increase in accrued interest, derivative liability and deferred revenue of \$1,661,670.

We did not have any off-balance sheet arrangements at December 31, 2023 and 2022.

For the twelve months ended December 31, 2023 and 2022, cash used in operating activities was \$83,219 and \$1,178,379 respectively. Cash used in operations is attributable to the net loss of \$2,296,129 offset in part by net increases in current liabilities of \$1,803,102 and decrease in current assets of \$140,726, and noncash used for interest expense of \$85,000 related to amortization of an OID loan and depreciation and amortization of \$322,755.

Cash Flow from Investing Activities

For the twelve months ended December 31, 2023 and 2022, cash used in investing activities was \$0 and \$0, respectively.

Cash Flow from Financing Activities

For the twelve months ended December 31, 2023 and 2022, cash provided by financing activities was \$0 and \$1,000,000, respectively, which represents net proceeds of \$1,000,000 received from an OID loan with a principal balance of \$1,200,000 as of December 31, 2023.

Contractual Obligations

As a “smaller reporting company,” we are not required to provide tabular disclosure of contractual obligations.

Inflation

Inflation and changing prices have not had a material effect on our business, but we do expect that inflation or changing prices may affect our business in the foreseeable future.

Seasonality

In the past, our operating results and operating cash flows historically have not been subject to seasonal variations. This pattern may change, however, in the event that we succeed in bringing our planned products to market.

ITEM 3. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

None

ITEM 3A. CONTROLS AND PROCEDURES

Evaluation of disclosure controls and procedures

Our management, with the participation of our President (“Certifying Officers”), has evaluated the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-11) and 1515(e) under the Exchange Act) as of the end of the fiscal period covered by this Annual Report on Form 10-K. Based upon such evaluation, the Certifying Officers have concluded that, as of the end of such period, December 31, 2023, the Company’s disclosure controls and procedures were not effective to ensure that information required to be disclosed by us in the reports we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC’s rules and forms and is accumulated and communicated to management, including our Certifying Officers, to allow timely decisions regarding such disclosure.

We have taken and continue to take remedial steps to improve our internal controls over financial reporting, which includes hiring additional personnel, we will continue to assess the weaknesses as these individuals progress through our onboarding process. We also continue to expand the functionality of our internal accounting systems to provide for higher levels of automation and assurance in our financial reporting function.

Management’s report on internal control over financial reporting

Management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) of the Exchange Act) for the Company. The Company maintains processes designed by, or under the supervision of the Company’s management, including but not limited to the Company’s Chief Executive Officer and its Chief Accounting Officer, or persons performing similar functions, and effected by the Company’s board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles including policies and procedures that: (i) pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and disposition of the assets of the Company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the issuer are being made only in accordance with authorization of management and directors of the Company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company’s assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

The Company has an Audit Committee that meets periodically with management to review the manner in which they are performing their responsibilities and to discuss auditing, internal accounting controls and financial reporting matters.

Management has conducted an evaluation of the Company's internal control over financial reporting using the Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission as a basis to evaluate effectiveness and determined that internal control over financial reporting was not effective as of the end of the fiscal year ended December 31, 2022. Based upon that evaluation, the Company's President concluded that the Company's internal control over financial reporting is not effective due to the material weakness noted below. A material weakness is a control deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis. The following material weakness has been identified. The Company downsized its workforce in 2020 and at December 31, 2022 did not have sufficient people with complex accounting expertise on certain matters to support its internal control over financial reporting which impacted its financial close process.

This annual report does not include an attestation report of the Company's registered public accounting firm regarding internal control over financial reporting. Our internal control over financial reporting was not subject to attestation by the Company's registered public accounting firm pursuant to temporary rules of the SEC that permit the Company to provide only management's report in this annual report.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Changes in internal controls over financial reporting

There were no significant changes in the Company's internal control over financial reporting (as defined in Rule 13a-15(f) of the Exchange Act) during the year ended December 31, 2023, that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

ITEM 9B. OTHER INFORMATION

For the fourth quarter ended December 31, 2023, all items required to be disclosed under Form 8-K were reported.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

Information concerning our officers and directors follows.

MANAGEMENT

Executive Officers and Directors

Set forth below is certain information with respect to the individuals who are our directors and executive officers as of the date of this report:

Name	Age	Position(s)	Date of Appointment
Geordan Pursglove	36	Chief Executive Officer, President, Secretary, Treasurer, and Chairman of the Board of Directors	March 18, 2019

Geordan Pursglove. Mr. Pursglove was appointed as President on March 18, 2019. Prior to this Mr. Pursglove served as the managing director of The 2GP Group LLC. During his time as the Managing Director of The 2GP Group, Mr. Pursglove had built multiple businesses, in Sports, Sales, Marketing and Logistics. Prior to forming The 2GP Group, Mr. Pursglove attended Broward College from 2007 to 2011, Mr. Pursglove has spent time at the multiple companies which his father co-founded, George D. Pursglove. He has spent years becoming familiar with all aspects of the businesses.

Peter M. Stazzone. Mr. Stazzone was appointed to serve as a member of our Board of Directors on July 27, 2018. Mr. Stazzone is an accomplished business leader and an experienced board member in both the public and nonprofit sectors. He has served on the board of the Italian Association, a non-profit, since 2013, where he acts as Board Treasurer. Mr. Stazzone served on the board of COMPTTEL from 2013 to 2016, where he oversaw the audit committee. He earned his Master of Business Administration from DePaul University with a Master of Business Administration, Finance and received earned his Bachelor of Science, Accounting from the University of Illinois. He also is a member of the American Institute of Certified Public Accountants (AICPA). On February 8, 2020 (the "Effective Date"), the Company appointed Peter Stazzone to serve as the Chief Financial Officer of the Company and the Vice President of Finance of Service 800, Inc. the Company's subsidiary. Mr. Stazzone shall also continue serving as a Director of the Company.

We believe Mr. Stazzone is qualified to serve on the board of directors because of his extensive audit experience and as a director in both public companies and non-profit organizations.

Board Composition

Corporate Governance and Director Independence

Our business and affairs are managed under the direction of our Board of Directors, which consist of four members. The Company's common stock is currently listed for quotation on the OTCPink Marketplace operated by OTC Markets Group Inc. In determining whether any of its directors are independent, the Company has applied the definition for "Independent Directors" set out in Nasdaq Listing Rule 5605(a)(2), as the OTC Markets Group, Inc. does not provide such a definition.

Under Nasdaq rules, independent directors must comprise a majority of a listed company's Board of Directors within a specified period after completion of this offering. In addition, Nasdaq rules require that, subject to specified exceptions, each member of a listed company's audit, compensation and nominating and governance committees be independent, subject to certain phase-ins for newly-public companies. Under Nasdaq rules, a director will only qualify as an "independent director" if, in the opinion of that company's Board of Directors, that person does not have a relationship that would interfere with the exercise of independent judgment in carrying out the responsibilities of a director.

Audit committee members must also satisfy the independence criteria set forth in Rule 10A-3 under the Exchange Act. In order to be considered independent for purposes of Rule 10A-3, a member of an audit committee may not, other than in his or her capacity as a member of the audit committee, the board of directors, or any other board committee (1) accept, directly or indirectly, any consulting, advisory, or other compensatory fee from the listed company or any of its subsidiaries or (2) be an affiliated person of the listed company or any of its subsidiaries.

In making this determination, our Board of Directors considered the current and prior relationships that each non-employee director has with our company and all other facts and circumstances our Board of Directors deemed relevant in determining their independence, including the beneficial ownership of our capital stock by each non-employee director.

Family Relationships

Geordan Pursglove, managing member of The 2GP Group LLC, which holds 206.2499 shares of Series A Preferred Stock, is the President, CEO and Director of the Company.

Board Committees

Our Board of Directors will consist of an audit committee, a compensation committee and a nominating and corporate governance committee. Our Board of Directors may establish other committees to facilitate the management of our business. The expected composition and functions of the audit committee, compensation committee and

nominating and corporate governance committee are described below. Members will serve on committees until their resignation or until otherwise determined by our Board of Directors.

Audit Committee

Our audit committee consists of Messrs. Stazzone, with Mr. Stazzone serving as the chairman. Our Board of Directors has determined that Mr. Stazzone is an “audit committee financial expert” within the meaning of the SEC regulations. Mr. Stazzone became Chief Financial Officer of the Company on February 8, 2021, and is no longer independent. Our Board of Directors has also determined that each member of our audit committee can read and understand fundamental financial statements in accordance with applicable requirements. In arriving at these determinations, the Board of Directors has examined each audit committee member’s scope of experience and the nature of their employment in the corporate finance sector. The functions of this committee include:

- selecting a qualified firm to serve as the independent registered public accounting firm to audit our financial statements;
- helping to ensure the independence and performance of the independent registered public accounting firm;
- discussing the scope and results of the audit with the independent registered public accounting firm, and reviewing, with management and the independent accountants, our interim and year-end operating results;
- developing procedures for employees to submit concerns anonymously about questionable accounting or audit matters;
- reviewing our policies on risk assessment and risk management;
- reviewing related party transactions;
- obtaining and reviewing a report by the independent registered public accounting firm at least annually, that describes our internal quality-control procedures, any material issues with such procedures, and any steps taken to deal with such issues when required by applicable law; and
- approving (or, as permitted, pre-approving) all audit and all permissible non-audit services, other than de minimis non-audit services, to be performed by the independent registered public accounting firm.

Compensation Committee

Our compensation committee consist of Messrs. Pursglove and Stazzone.. The functions of the compensation committee will include:

- reviewing and approving, or recommending that our Board of Directors approve, the compensation of our executive officers;
- reviewing and recommending that our Board of Directors approve the compensation of our directors;
- reviewing and approving, or recommending that our Board of Directors approve, the terms of compensatory arrangements with our executive officers;
- administering our stock and equity incentive plans;
- selecting independent compensation consultants and assessing conflict of interest compensation advisers;
- reviewing and approving, or recommending that our Board of Directors approve, incentive compensation and equity plans; and
- reviewing and establishing general policies relating to compensation and benefits of our employees and reviewing our overall compensation philosophy.

Nominating and Corporate Governance Committee

Our nominating and corporate governance committee consist of Messrs. Stazzone, The functions of the nominating and governance committee will include:

- identifying and recommending candidates for membership on our Board of Directors;
- including nominees recommended by stockholders;
- reviewing and recommending the composition of our committees;
- overseeing our code of business conduct and ethics, corporate governance guidelines and reporting; and
- making recommendations to our Board of Directors concerning governance matters.

The nominating and corporate governance committee also annually reviews the nominating and corporate governance committee charter and the committee's performance.

Board Leadership Structure and Role in Risk Oversight

Due to the small size and early stage of the Company, we have not adopted a formal policy on whether the Chairman and Chief Executive Officer positions should be separate or combined.

Our board of directors is primarily responsible for overseeing our risk management processes on behalf of our company. The board of directors receives and reviews periodic reports from management, auditors, legal counsel, and others, as considered appropriate regarding our company's assessment of risks. The board of directors focuses on the most significant risks facing our company and our company's general risk management strategy, and also ensures that risks undertaken by our Company are consistent with the board's appetite for risk. While the board oversees our company's risk management, management is responsible for day-to-day risk management processes. We believe this division of responsibilities is the most effective approach for addressing the risks facing our company and that our board leadership structure supports this approach.

Code of Ethics

Our board of directors intends to adopt a code of ethics that our officers, directors and any person who may perform similar functions will be subject to.

Involvement in Certain Legal Proceedings

To our knowledge, our directors and executive officers have not been involved in any of the following events during the past ten years:

1. any bankruptcy petition filed by or against such person or any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time;
2. any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses);
3. being subject to any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining him from or otherwise limiting his involvement in any type of business, securities or banking activities or to be associated with any person practicing in banking or securities activities;
4. being found by a court of competent jurisdiction in a civil action, the SEC or the Commodity Futures Trading Commission to have violated a Federal or state securities or commodities law, and the judgment has not been reversed, suspended, or vacated;
5. being subject of, or a party to, any Federal or state judicial or administrative order, judgment decree, or finding, not subsequently reversed, suspended or vacated, relating to an alleged violation of any Federal or state securities or commodities law or regulation, any law or regulation respecting financial institutions

or insurance companies, or any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or

6. being subject of or party to any sanction or order, not subsequently reversed, suspended, or vacated, of any self-regulatory organization, any registered entity or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

ITEM 11. EXECUTIVE COMPENSATION

The following table sets forth the compensation for our fiscal years ended December 31, 2023 and 2022 earned by or awarded to, as applicable, our principal executive officer, principal financial officer and our other most highly compensated executive officers as of December 31, 2022.

Name and Principal Position	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	All Other Compensation (\$)	Total Compensation (\$)
Geordan Pursglove	2023	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ 320,000
<i>Chief Executive Officer and Chairman</i>	2022	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000
Peter Stazzone	2023	\$ 180,000	\$ 5,000	\$ 13,390	\$ -	\$ -	\$ 198,390
<i>Chief Financial Officer</i>	2022	\$ 180,000	\$ -	\$ 53,561	\$ -	\$ -	\$ 233,561 (1)

There were no other salaries paid in 2023 and 2022 to any other officer. No executive officer received total annual salary and bonus compensation in excess of \$1,000,000.

Summary of Employment Agreements and Material Terms

Geordan Pursglove. On March 18, 2019, we entered into an employment agreement with Mr. Pursglove pursuant to which he shall serve as the Company’s Chief Executive Officer and Chairman. The agreement provides for annual base salary of \$360,000, payable for a period of three (3) years and provides for other benefits as defined in the agreement. Mr. Pursglove’s employment agreement further provides for the payment of severance under certain conditions. If the Company terminates his employment other than for “cause” or if Mr. Pursglove terminates his employment for “reasonable basis,” Mr. Pursglove shall be entitled to receive (i) his then in-effect base salary, bonuses and incentive compensation, benefits and other compensation that he would otherwise be entitled to receive through the remainder of his term under the agreement; (ii) any bonuses and incentive compensation for any preceding year or for the current year that have been earned, but not been paid as of the effective date of termination; and (iii) payment of all other accrued but unpaid payment and benefits as of the effective date of termination.

On February 8, 2021, the Company appointed Peter Stazzone as Chief Financial Officer of the Company and Vice-President of Service 800, Inc., a subsidiary of the Company. In connection with Mr. Stazzone’s appointment as the Company’s Chief Financial Officer, on the Effective Date, the Company entered into an Employment Agreement (the “Employment Agreement”) with Mr. Stazzone for an initial term of three years at an annual salary of \$180,000 (“Base Salary”). Mr. Stazzone is also eligible to earn an annual fiscal year cash performance bonus for each whole or partial fiscal year of his employment period with the Company of a target bonus of an amount equal to up to 100% of the Base Salary. The Company shall issue to Stazzone shares of restricted common stock of the Company in the amount equal to one (1%) percent of the Company’s issued and outstanding common stock as of each of the following dates (the “Shares”), provided that the Employment Agreement has not been terminated prior to such date(s): (i) the first anniversary of the Employment Agreement; (ii) the second anniversary of the Employment Agreement; and (iii) the third anniversary of the Employment Agreement.

Other than as set forth herein, we have not entered into any employment or consulting agreements with any of our current officers, directors or employees.

Outstanding Equity Awards at Fiscal Year End

As of the Company's fiscal years ended December 31, 2023 and 2022, the Company had no outstanding equity awards.

Director Compensation

The Company plans to appoint additional directors and may reimburse its directors for expenses incurred in connection with attending board meetings.

Compensation Committee Interlocks and Insider Participation

The board of directors conducts reviews with regards to the compensation of the directors and the Chief Executive Officer once a year. To make its recommendations on such compensation, the board of directors does take into account the types of compensation and the amounts paid to officers of comparable publicly traded companies.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

Certain Relationships and Related Party Transactions

On July 27, 2017, we authorized the issuance of 250,000,000 shares of Series A Preferred Stock to Mr. Geordan Pursglove. On March 2, 2021, there was a 1-for-1,000,000 reverse stock split of the shares of Series A Preferred Stock, with ratable adjustments to the voting and conversion terms.

On December 31, 2019, the Company canceled 100 shares of Pre reverse-stock split shares Series A preferred stock which were owned by Mr. Pursglove through the entity The 2GP Group LLC. The 100 shares of preferred stock were returned to treasury, increasing the number of shares of authorized undesignated preferred stock from 0 to 100. The Board designated 51 of such 100 pre-reverse stock split shares as Series B Preferred. Each share of Series B Preferred carries approximately 1% of the voting power, but these shares do not have any economic rights. The Board issued 33 shares of the Series B Preferred stock to Geordan Pursglove during the year ended December 31, 2020. The value of the stock issuance was \$483,450 based on an independent valuation of the transaction. During the year ended December 31, 2021, Mr. Pursglove received twelve (12) shares of Series B Preferred stock and the Chief Financial Officer, Peter Stazzone, was issued six (6) shares of Series B Preferred. The value of the stock issuance was zero based on an independent third party valuation of the transactions.

Other than the foregoing, we have not engaged in any transaction within the past two completed fiscal years and the current fiscal year, and do not plan to engage in any transaction with a related person or a person with a direct or indirect material interest in an amount that exceeds the lesser of (i) \$120,000 or (ii) one percent of the average of our total assets at year-end for the last two completed fiscal years.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table sets forth certain information with respect to the beneficial ownership of our voting securities by (i) any person or group owning more than 5% of any class of voting securities; (ii) our director and chief executive officer; (iii) our chief financial officer; and (iv) all executive officers and directors as a group as of March 31, 2023. Unless otherwise indicated, the address of all listed stockholders is c/o Beyond Commerce, Inc., 3773 Howard Hughes Parkway, Suite 500 Las Vegas, NV 89169.

Name of Beneficial Owner	Common Stock Beneficially Owned (1)	Percentage of Common Stock Owned (1)	Series A Preferred Stock Beneficially Owned (1)	Series A Preferred Stock Owned (1)	Series B Preferred Stock Beneficially Owned (1)	Percentage of Series B Preferred Stock Owned (1)	Percentage of Voting Power (2)
Directors and Officers :							

Geordan Pursglove (3)	-	-	206.2499	82.50 %	45	88.2 %	49.8 %
Peter Stazzone	267,805,748	2 %	-	-	6	11.8 %	7.0 %
All officers and directors (4 persons)	267,805,748	2 %	206.2499	82.50 %	51	100 %	56.8 %
The 2GP Group, LLC (3)	-	-	206.2499	82.50 %	-	-	5.94 %
Fiona Oakley(4)	1,556,632	*	43.750	17.50 %	-	-	.01 %

- (1) Applicable percentage ownership is based on shares of common stock outstanding 249.9999 shares of Series A Preferred Stock, 51 shares of Series B Preferred Stock and 812,692 shares of Series C Preferred Stock issued and outstanding as of March 31, 2023. Under Rule 13d-3, a beneficial owner of a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (i) voting power, which includes the power to vote, or to direct the voting of shares; and (ii) investment power, which includes the power to dispose or direct the disposition of shares. Certain shares may be deemed to be beneficially owned by more than one person (if, for example, persons share the power to vote or the power to dispose of the shares). In addition, shares are deemed to be beneficially owned by a person if the person has the right to acquire the shares (for example, upon exercise of an option) within 60 days of the date as of which the information is provided. In computing the percentage ownership of any person, the amount of shares outstanding is deemed to include the number of shares beneficially owned by such person (and only such person) by reason of these acquisition rights. As a result, the percentage of outstanding shares of any person as shown in this table does not necessarily reflect the person's actual ownership or voting power with respect to the number of shares of common stock actually outstanding as of March 31, 2023.
- (2) Represents the number of votes held on all matters submitted to a vote of our stockholders. As of March 31, 2023, we have 249.9999 shares of Series A Preferred Stock issued and outstanding, each entitled to 3,000,000 votes per share, =51 shares of Series B Preferred Stock and 812,692 shares of Series C Preferred Stock issued and outstanding. Each one (1) share of the Series B Preferred Stock shall have voting rights equal to (x) 0.019607 multiplied by the total number of votes of issued and outstanding shares of stock of the Company eligible to vote at the time of the respective vote (the "Numerator"), divided by (y) 0.49, minus (z) the Numerator. Each share of Series C Preferred Stock is convertible into 100,000 shares of common stock and has voting rights on an as-converted basis, provided that the shareholder is prohibited from converting into a number of shares of common stock that exceeds 9.99% of the issued and outstanding common stock.
- (3) The shares of Series A Preferred Stock are held by The 2GP Group, LLC, an entity controlled by Mr. Geordan Pursglove, the Chief Executive Officer and Chairman of the Company. Each share of Series A Preferred Stock is convertible into 1,000,000 shares of common stock. Mr. Pursglove, managing member of The 2GP Group, LLC, holds sole voting and dispositive power over these shares. The address for The 2GP Group, LLC is 222 Yamato Road, Suite 260, Boca Raton, FL 33431.
- (4) The shares held by Fiona Oakley were gifted to her by our Former President and Chief Executive Officer.

Changes in Control

There are currently no arrangements which would result in a change in control of the Company.

ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES

Audit Fees

The aggregate fees billed for the fiscal years ended December 31, 2023 and 2022 for professional services rendered by the principal accountant for the audit of our annual financial statements and quarterly review of the

financial statements included in our Form 10-K or services that are normally provided by the accountant in connection with statutory and regulatory filings or engagements for those fiscal years were \$22,475 and \$162,138 respectively.

Tax Fees

For the fiscal years ended December 31, 2023 and 2022, for professional services related to tax compliance, tax advice, and tax planning work by our principal accountants, we incurred expenses of \$0 and \$13,950 respectively.

SIGNATURES

Beyond Commerce, Inc.

March 31, 2024

By: /s/ Geordan Pursglove
Geordan Pursglove, President/CEO and
Director
(Principal Executive, Financial, and
Accounting Officer)

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Geordan Pursglove</u> Geordan Pursglove	President, CEO (Principal Executive Officer)	March 31, 2024
<u>/s/ Peter Stazzone</u> Peter Stazzone	CFO, Director (Principal Financial Officer, Principal Accounting Officer)	March 31, 2024