

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

WhereverTV Broadcasting Corporation

2230 S McCall Rd Unit A
Englewood, FL 34224
239-633-2080
www.wherever.tv
info@wherever.tv
SIC Code: 4841

Quarterly Report **For the Period Ending: 3/31/2024** (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

As of 3/31/2024, the number of shares outstanding of our Common Stock was: 275,279,244

As of 12/31/2023, the number of shares outstanding of our Common Stock was: 275,279,244

As of 9/30/2023, the number of shares outstanding of our Common Stock was: 275,279,244

As of 6/30/2023, the number of shares outstanding of our Common Stock was: 275,279,244

As of 3/31/2023, the number of shares outstanding of our Common Stock was: 275,279,244

Shell Status

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

Yes: No:

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

Yes: No:

Change in Control

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

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

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

Yes: No:

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

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

Current: WhereverTV Broadcasting Corporation

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

Current: Florida

Past: Delaware

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

NONE

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

NONE

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

2230 S McCall Rd Unit A
Englewood, FL 34224

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

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

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

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

2) Security Information

Transfer Agent

Name: Vstock Transfer LLC
Phone: 212-828-8436
Email: infor@vstocktransfer.com
Address: 18 Lafayette Place
Woodmere, NY 11598

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:	<u>TVT</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>96328X100</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>300,000,000</u>	<u>as of date: 3/31/2024</u>
Total shares outstanding:	<u>275,279,244</u>	<u>as of date 3/31/2024</u>
Total number of shareholders of record:	<u>109</u>	<u>as of date 3/31/2024</u>

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

Trading symbol:	_____	
Exact title and class of securities outstanding:	_____	
CUSIP:	_____	
Par or stated value:	_____	
Total shares authorized:	_____	<u>as of date: _____</u>
Total shares outstanding:	_____	<u>as of date: _____</u>
Total number of shareholders of record:	_____	<u>as of date: _____</u>

Trading symbol:	_____	
Exact title and class of securities outstanding:	_____	
CUSIP:	_____	
Par or stated value:	_____	
Total shares authorized:	_____	<u>as of date: _____</u>
Total shares outstanding:	_____	<u>as of date: _____</u>
Total number of shareholders of record:	_____	<u>as of date: _____</u>

Other classes of authorized or outstanding equity securities:

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

Exact title and class of the security:	_____	
CUSIP (if applicable):	_____	
Par or stated value:	_____	
Total shares authorized:	_____	<u>as of date: _____</u>
Total shares outstanding (if applicable):	_____	<u>as of date: _____</u>
Total number of shareholders of record (if applicable):	_____	<u>as of date: _____</u>

Exact title and class of the security:	_____	
CUSIP (if applicable):	_____	
Par or stated value:	_____	
Total shares authorized:	_____	<u>as of date: _____</u>
Total shares outstanding (if applicable):	_____	<u>as of date: _____</u>
Total number of shareholders of record (if applicable):	_____	<u>as of date: _____</u>

Security Description:

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

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

NONE

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

NONE

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

NONE

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

NONE

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3) Issuance History

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

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance			*Right-click the rows below and select "Insert" to add rows as needed.						
Date <u>12/31/2021</u> Common: <u>258,296,826</u> Preferred: <u>0</u>									
Date of Transaction	Transaction type (e.g., new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)							

					issuance? (Yes/No)				
06/07/2022	New	935,279	Common	\$25,000	Yes	Gary McGuirk Sr	Debt Conversion	Restricted	Exempt
07/06/2022	New	919,794	Common	\$25,000	Yes	Gary McGuirk Sr	Debt Conversion	Restricted	Exempt
10/03/2022	New	400,000	Common	\$14,000	No	Gary McGuirk Sr	Director Compensation	Restricted	Exempt
10/03/2022	New	400,000	Common	\$14,000	No	Edward Ciofani	Director Compensation	Restricted	Exempt
10/03/2022	New	937,500	Common	\$32,813	No	Robert N. Harrison P.A Robert Harrison	Legal Counsel	Restricted	Exempt
10/03/2022	New	400,000	Common	\$14,000	No	Mark Knauf CPA	Tax Audit Services	Restricted	Exempt
10/03/2022	New	400,000	Common	\$14,000	No	Rene Morissette	Tax Audit Services	Restricted	Exempt
10/03/2022	New	400,000	Common	\$14,000	No	Rene Morissette	Director Compensation	Restricted	Exempt
10/03/2022	New	400,000	Common	\$14,000	No	Milo Seidl	Director Compensation	Restricted	Exempt
10/03/2022	New	400,000	Common	\$14,000	No	Scott Welch	Director Compensation	Restricted	Exempt
10/21/2022	New	1,031,353	Common	\$25,000	Yes	Gary McGuirk Sr	Debt Conversion	Restricted	Exempt
1/3/2023	New	937,500	Common	\$42,188	No	Robert N. Harrison P.A Robert Harrison	Legal Counsel	Restricted	Exempt
1/31/2023	New	2,829,655	Common	\$100,000	Yes	Gary McGuirk Sr	Debt Conversion	Restricted	Exempt
3/10/2023	New	6,591,337	Common	\$210,000	Yes	Gary McGuirk Sr	Debt Conversion	Restricted	Exempt
—	—	—	—	—	—	—	—	—	—
Shares Outstanding on Date of This Report:									
<u>Ending Balance</u>									
Date <u>3/31/2024</u> Common: <u>275,279,244</u>									
Preferred: <u>0</u>									

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

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

N/A

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. <small>*You must disclose the control person(s) for any entities listed.</small>	Reason for Issuance (e.g. Loan, Services, etc.)
1/9/2017	300,000	400,000	100,000	1/8/2020 Extended	Expired 1/8/2020	Milo Seidl	Loan
_____	_____	_____	_____	_____	_____	_____	_____

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

N/A

4) Issuer's Business, Products and Services

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

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

WhereverTV Broadcasting Corporation (the holding Company which owns 100% of WhereverTV, Inc, and 99% of WhereverTV Latino, LLC collectively "WhereverTV" or the "Company") endeavors to be the next generation subscription television service providing consumers with pre-paid live-streaming, genre specific, and in-language viewing choices from around the world, delivered to anywhere in the world, and through any internet enabled device. Programming is accessed through the internet via an Over the Top (OTT) platform, and channel management is handled by the company's patented Global Interactive Program Guide (IPG) technology. WhereverTV will provided an economically beneficial and completely versatile alternative to traditional cable and satellite services, with the added benefits of personalization and portability. WhereverTV will be able to deliver channels and events to Smart TVs and digital media receivers including, but not limited to: Google Chromecast, AppleTV, Amazon Fire TV, iPhone, iPad, Android Smartphone, and TabletPCs. The WhereverTV platform will enable its subscribers to access licensed content under DRM agreements, across the fore mentioned devices using the company's patented Global Interactive Program Guide (IPG) technology, The subscribers viewing experiences will be based on the subscribers location (geo-targeting) and content-rights management (DRM) agreements. Applications (Apps) will be available for free in App Stores for iOS (Apple), Android, Google Chromecast and Amazon Fire TV devices. WhereverTV will also offer voice recognition and DVR functionality to record your shows and view at a later time. All of the previous Digital TV subsidiaries have been discontinued to streamline our business operations.

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

WhereverTV Broadcasting Corporation (the holding Company which owns 100% of WhereverTV, Inc, and 99% of WhereverTV Latino, LLC collectively “WhereverTV” or the “Company”)

All of the previous Digital TV subsidiaries have been discontinued to streamline our business operations.

C. Describe the issuers’ principal products or services.

WhereverTV Broadcasting Corporation (the holding Company which owns 100% of WhereverTV, Inc, and 99% of WhereverTV Latino, LLC collectively “WhereverTV” or the “Company”) endeavors to be the next generation subscription television service providing consumers with pre-paid live-streaming, genre specific, and in-language viewing choices from around the world, delivered to anywhere in the world, and through any internet enabled device. Programming is accessed through the internet via an Over the Top (OTT) platform, and channel management is handled by the company’s patented Global Interactive Program Guide (IPG) technology. WhereverTV will provided an economically beneficial and completely versatile alternative to traditional cable and satellite services, with the added benefits of personalization and portability. WhereverTV will be able to deliver channels and events to Smart TVs and digital media receivers including, but not limited to: Google Chromecast, AppleTV, Amazon Fire TV, iPhone, iPad, Android Smartphone, and TabletPCs. The WhereverTV platform will enable its subscribers to access licensed content under DRM agreements, across the fore mentioned devices using the company’s patented Global Interactive Program Guide (IPG) technology, The subscribers viewing experiences will be based on the subscribers location (geo-targeting) and content-rights management (DRM) agreements. Applications (Apps) will be available for free in App Stores for iOS (Apple), Android, Google Chromecast and Amazon Fire TV devices. WhereverTV will also offer voice recognition and DVR functionality to record your shows and view at a later time.

5) Issuer’s Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

6) Officers, Directors, and Control Persons

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

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

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Names of All Officers, Directors and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Edward D Ciofani	CEO	Fort Myers/FL	98,102,484	Restricted	35.64%	
Rene Morissette	CFO	Tampa/FL	21,714,609	Restricted	7.98%	
Susan Morissette	Beneficial Owner	Tampa/FL	250,000	Restricted		
Mark A Cavicchia	Founder	Coraopolis/PA	13,740,656	Restricted	4.99%	
Gary McGuirk Sr	Director	Sarasota/FL	69,826,346 486,029	Restricted Unrestricted	25.54%	
Milo Seidl	Director	Fort Myers/FL	4,099,167	Restricted	1.49%	
Scott Welch	Director	Nashville/TN	2,130,000	Restricted	0.77%	
Robert Harrison P.A.	Legal Counsel	Venice/FL	7,275,000	Restricted	2.64%	Robert Harrison
_____	_____	_____	_____	_____	_____	_____

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

NONE

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

NONE

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

NONE

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

NONE

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

In August 2018 the Company filed suit in the Middle District of Florida against Comcast for the infringement of the Company's '431 patent. In April 2023, the trial court entered a Judgment as a Matter of Law in favor of Comcast. WhereverTV has initiated an appeal of this decision. Comcast filed notice that it would be cross appealing an earlier pretrial ruling that was in WhereverTV's favor. It is anticipated that all appellate briefs will be filed before the end of 2023.

In May of 2020 the Company reached an agreement with Herring Networks for an action filed in April of 2019. The Company has agreed to pay \$61,821.46 for prior use of content and to leave a contract in place that gives Herring Networks a guaranteed minimum usage of \$1,500 a month for 36 months ending in April of 2023. The company has agreed to accrue these payments until our cash flow improves.

In January 2020 the Company settled a complaint by a former employee through Arbitration. The settlement is for \$100,000 to be paid at a later date.

8) Third Party Service Providers

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Robert Harrison
Firm: Robert Harrison P.A
Address 1: 304 W Venice Ave, Venice, FL 34285
Address 2: _____
Phone: (941) 485-8551
Email: www.harrisonlawoffice.com

Accountant or Auditor

Name: Mark Knauf CPA
Firm: Mark H. Knauf P.A
Address 1: 2230 S McCall Rd, Englewood, FL 34224
Address 2: _____
Phone: 941 474-545
Email: mark@markknaufcpa.com

Investor Relations

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

All other means of Investor Communication:

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

Other Service Providers

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

Name: Adam Sanderson
Firm: Reese Marketos LLP
Nature of Services: Patent Litigation Counsel
Address 1: 750 N St Paul St, Dallas, TX 75201
Address 2: Suite 600
Phone: 214-382-9810
Email: adam.sanderson@rm-firm.com

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

9) Financial Statements

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

- IFRS
 U.S. GAAP

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

Name: **Mark Knauf CPA**
Title: **Controller**
Relationship to Issuer: **Employee**

Describe the qualifications of the person or persons who prepared the financial statements: **C.P.A.**

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

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

Important Notes:

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

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

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, **Edward D Ciofani** certify that:

1. I have reviewed this Disclosure Statement for **WhereverTV Broadcasting Corporation**;
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.

5/13/2024 [Date]

/s/Edward D. Ciofani - CEO [CEO's Signature]

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

Principal Financial Officer:

I, **Rene Morissette** certify that:

1. I have reviewed this Disclosure Statement for **WhereverTV Broadcasting Corporation**;
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.

5/13/2024 [Date]

/s/Rene Morissette - CFO [CFO's Signature]

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

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES

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WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARY
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	March 31, 2024	December 31, 2023
ASSETS		
Current Assets		
Cash	\$ 289	\$ 279
Total Current Assets	289	279
Long Term Assets		
Furniture and Equipment(net)	5,286	5,567
Intangible Assets(net)	95,767	97,879
Total Long Term Assets	101,053	103,446
Total Assets	<u>\$ 101,342</u>	<u>\$ 103,725</u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 337,763	\$ 336,163
Accrued Interest	100,000	96,000
Loans From Shareholders	200,000	200,000
Total Current Liabilities	637,763	632,163
Total Liabilities	637,763	632,163
Commitments and Contingencies (notes 1 and 10)		
STOCKHOLDERS' DEFICIT:		
Preferred Stock - \$.001 par value, 10,000,000 authorized shares, 0 shares issued and outstanding	-	-
Common Stock - \$.0001 par value, 300,000,000 authorized shares, 275,279,244 and 275,279,244 issued and outstanding	27,529	27,529
Additional Paid In Capital	8,680,115	8,680,115
Accumulated Deficit	(9,244,065)	(9,236,082)
Total Stockholders' Deficit	(536,421)	(528,438)
TOTAL LIABILITIES AND DEFICIT	<u>\$ 101,342</u>	<u>\$ 103,725</u>

See Accompanying Notes to The Condensed Consolidated Financial Statements

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARY
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)

	For the Three Months Ending March 31,	
	2024	2023
Revenues	\$ -	\$ -
Cost of Goods Sold	-	2,311
Gross (Loss) Profit	-	(2,311)
Operating Expenses:		
Professional Fees	\$ -	\$ 257,625
Interest Expense	4,000	4,000
Contracted Services	-	4,790
Depreciation and Amortization	2,393	2,744
Rent	1,554	8,733
Telephone	-	-
Other Operating Expenses	36	2,932
Total Operating Expenses	7,983	280,824
Net Loss	\$ (7,983)	\$ (283,135)
Loss Per Share -		
Basic and Diluted	(0.000)	(0.001)
Weighted-Average Common Shares		
Outstanding -		
Basic and Diluted	275,279,244	269,219,977

See Accompanying Notes To The Condensed Consolidated Financial Statements

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARY
CONDENSED STATEMENTS OF STOCKHOLDERS' DEFICIT (UNAUDITED)
FOR THE THREE MONTHS ENDED MARCH 31, 2024 AND 2023

	Preferred Stock		Common Stock		Additional	Accumulated	Stockholders'
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>	<u>Paid in Capital</u>	<u>Deficit</u>	<u>Deficit/Equity</u>
Balance at December 31, 2022	-	\$ -	264,920,752	\$ 26,493	\$ 8,328,963	\$ (8,858,659)	\$ (503,203)
Stock Issued for services	-	-	937,500	94	42,094	-	42,188
Stock Issued for debt conversion	-	-	9,420,992	942	309,058	-	310,000
Net Loss	-	-	-	-	-	(377,423)	(377,423)
Balance at December 31, 2023	-	\$ -	275,279,244	27,529	8,680,115	(9,236,082)	(528,438)
Stock Issued for services	-	-	-	-	-	-	-
Stock Issued for debt conversion	-	-	-	-	-	-	-
Net Loss	-	-	-	-	-	(7,983)	(7,983)
Balance at March 31, 2024	-	\$ -	275,279,244	\$ 27,529	\$ 8,680,115	\$ (9,244,065)	\$ (536,421)

See Accompanying Notes To The Condensed Consolidated Financial Statements

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARY
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	Period Ending March 31,	
	2024	2023
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Income/(Loss)	\$ (7,983)	\$ (283,135)
Adjustments to reconcile net loss to net cash used in operations:		
Depreciation	281	632
Amortization	2,112	2,112
Stock issued for services	-	42,188
Increase(Decrease) in:		
Accounts Payable	1,600	(69,563)
Accrued Interest	4,000	4,000
NET CASH PROVIDED\USED BY OPERATING ACTIVITIES	\$ 10	\$ (303,766)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Furniture and Equipment	\$ -	\$ -
NET CASH USED FOR INVESTING ACTIVITIES	\$ -	\$ -
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Stock issued for satisfaction of debt	\$ -	\$ 310,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	\$ -	\$ 310,000
NET INCREASE IN CASH	\$ 10	\$ 6,234
CASH AT THE BEGINNING OF THE PERIOD	279	11,052
<u>CASH AT END OF THE PERIOD</u>	\$ 289	\$ 17,286
Supplemental Disclosure of cash flow information:		
Loans From Shareholders Converted Into Restricted Common Stock	\$ -	\$ 310,000

See Accompanying Notes To The Condensed Consolidated Financial Statements

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

Note 1 - Organization and Significant Accounting Policies.

WhereverTV Broadcasting Corporation (the holding Company which owns 100% of WhereverTV, Inc, and 99% of WhereverTV Latino, LLC collectively “WhereverTV” or the “Company”) endeavors to be the next generation subscription television service providing consumers with pre-paid live-streaming, genre-specific, and in-language viewing choices from around the world, delivered to anywhere in the world, and through any internet enabled device. Programming is accessed through the internet via an Over the Top (OTT) platform, and channel management is handled by the company’s patented Global Interactive Program Guide (IPG) technology. WhereverTV will provided an economically beneficial and completely versatile alternative to traditional cable and satellite services, with the added benefits of personalization and portability. WhereverTV will be able to deliver channels and events to Smart TVs and digital media receivers including, but not limited to: Google Chromecast, AppleTV, Amazon Fire TV, iPhone, iPad, Android Smartphone, and TabletPCs. The WhereverTV platform will enable its subscribers to access licensed content under DRM agreements, across the fore mentioned devices using the company’s patented Global Interactive Program Guide (IPG) technology, The subscribers viewing experiences will be based on the subscribers location (geo-targeting) and content-rights management (DRM) agreements. Applications (Apps) will be available for free in App Stores for iOS (Apple), Android, Google Chromecast and Amazon Fire TV devices. WhereverTV will also offer voice recognition and DVR functionality to record your shows and view at a later time. All of the previous Digital TV subsidiaries have been discontinued to streamline our business operations.

Going Concern. The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As of March 31, 2024, the Company had a cumulative deficit of \$9,244,065. Also, during the period ended March 31, 2024 the Company provided net cash of \$10 for operating activities. These factors raise substantial doubt about the Company’s ability to continue as a going concern. During 2020 Management had obtained convertible Lines of Credit from Shareholders that remain ongoing to support the Company’s Operations. While the company believes these funds will be sufficient to ensure the company has the capital to see the suit through to trial, there can be no assurances that this will be sufficient. The company identifies that the receipt of these funds also does not imply, insinuate or suggest a positive outcome at trial. Terms of the funding agreement are confidential per the agreement. Management believes the actions presently being taken will enable it to further support its plans for the future and provide the Company an opportunity to continue as a going concern. The ability of the Company to continue as a going concern will also be dependent upon its ability to further implement its plans of a successful launching of its live streaming platform and defending its intellectual rights. The consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Basis of Presentation. The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

Note 1 - Organization and Significant Accounting Policies (continued)

Principles of Consolidation. The consolidated financial statements include the accounts of its wholly owned subsidiaries, WhereverTV, Inc. and the accounts of its 99% owned subsidiary WhereverTV Latino, LLC. All significant intercompany accounts and transactions have been eliminated in consolidation. In the opinion of Management the non-controlling interest in WhereverTV Latino LLC is immaterial to the presentation of the consolidated financial statements

Use of Estimates. In preparing consolidated financial statements in conformity with GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the consolidated balance sheet and reported amounts of revenues and expenses during the reporting period. Significant estimates for the periods reported include certain assumptions used in deriving the fair value of share-based compensation and the impairment analysis on the Company's intangible assets. Assumptions and estimates used in these areas are material to our reported financial condition and results of our operations. Actual results will differ from those estimates.

Subsequent Events. Management has evaluated events occurring subsequent to the consolidated balance sheet date through May 3, 2024 (the consolidated financial statement issuance date), determining no events require additional disclosure in these consolidated financial statements, except as disclosed herein.

Cash and Equivalents. The Company considers all cash on hand and in banks to be cash and equivalents.

Intangible Assets. Intangible assets include all costs associated with acquiring the Company's patent. GAAP requires the intangible assets to be tested for impairment on an annual basis and between annual tests in certain circumstances, and written down when impaired. Management has internally evaluated the Intangible Assets in accordance with GAAP and determined, based on qualitative assessment, that it is not more-likely-than-not that the fair value of the reporting unit is less than its carrying value as of March 31, 2024, and March 31, 2023 for the Company's patent. There can be no assurance that future Intangible Assets impairment tests will not result in a change to operations.

Furniture and Equipment. Fixed assets are recorded at cost. Major renewals and improvements are capitalized, while maintenance and repairs are expensed when incurred. Expenditures for major additions and betterments are capitalized in amounts greater or equal to \$500. Depreciation of equipment is computed by the straight line method (after taking into account their respective estimated residual values) over the assets estimated useful life of Three (3), five (5), or seven (7) years. Upon sale or retirement of equipment, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in statements of operations.

Revenue Recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

Note 1 - Organization and Significant Accounting Policies (continued)

Revenue Recognition (continued). met: (i) persuasive evidence of an arrangement exists, (ii) the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

Stock-Based Compensation. The Company records share based payments in accordance with GAAP. Under GAAP, companies are required to measure the compensation costs of share-based compensation arrangements based on the grant-date fair value and recognize the costs in the consolidated financial statements over the period during which employees are required to provide services. Share-based compensation arrangements include stock warrants.

Income Taxes. There are two components of income tax expense: current and deferred. Current income tax expense reflects taxes to be paid or refunded for the current period by applying the provisions of the enacted law to the taxable income or excess of deductions over revenues. The Company determines deferred income taxes using the liability (or balance sheet) method. Under this method, the net deferred tax asset or liability is based on the tax effects of the differences between the book and tax bases of assets and liabilities, and enacted changes in tax rates and laws recognized in the period in which they occur. Deferred income tax expense results from changes in deferred tax assets and liabilities between periods.

Deferred tax assets are recognized if it is more likely than not, based on technical merits, that the tax position will be realized or sustained upon examination. The term more likely than not means a likelihood of more than 50 percent; the terms examined and upon examination also include resolution of the related appeals or litigation process, if any. A tax position that meets the more-likely-than-not recognition threshold is initially and subsequently measured as the largest amount of tax benefit that has a greater than 50 percent likelihood of being realized upon settlement with a taxing authority that has full knowledge of all relevant information. The determination of whether or not a tax position has met the more-likely-than-not recognition threshold considers the facts, circumstances, and information available at reporting date and is subject to management's judgement. As of March 31, 2024, management is not aware of any uncertain tax positions that would have a material effect on the Company's consolidated financial statements. The Company has determined, it is more likely than not that some portion or all of a deferred tax asset will not be realized and has established a full valuation allowance against the deferred tax asset.

On September 22, 2017 the "Tax Cuts and Jobs Act of 2017," or the Tax Act, was signed into law. The Tax Act, among other things, reduced the maximum statutory federal corporate income tax rate from 35% to 21% effective January 1, 2018. As a result of enactment of the Tax Act, the Company revalued its net deferred tax asset.

The Company recognizes interest and penalties on income taxes, if any as a component of income tax expense.

Foreign Currency Translation. The Translation of assets and liabilities for the Company's foreign subsidiary is made at period-end exchange rates, while revenue and expense accounts are translated at the average exchange rates during the period transactions occurred. The effect of these translation adjustments is shown as a component of accumulated other comprehensive loss.

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

Note 1 - Organization and Significant Accounting Policies (continued)

Loss per Share. Basic losses per share is based on the weighted effect of all common shares issued and outstanding and is calculated by dividing net losses by the weighted average shares outstanding during the period. Diluted losses per share is calculated by dividing net loss by the weighted average number of common shares used in the basic loss per share calculation plus the number of common shares, if any, that would be issued assuming conversion of all potentially dilutive securities outstanding. For the Three months ended March 31, 2024 and 2023 the outstanding convertible accounts payable, convertible related party loans and stock warrants were not considered dilutive securities due to net losses incurred by the Company.

Commitments and Contingencies. The Company follows GAAP to report accounting for contingencies. Certain conditions may exist as of the date the consolidated financial statements are issued, which may result in a loss to the Company but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or un-asserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or un-asserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein. If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's consolidated financial statements. If the assessment indicates that a potential material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time, that these matters will have a material adverse effect on the Company's consolidated financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

In August 2018 the Company filed suit in the Middle District of Florida against Comcast for the infringement of the Company's '431 patent. In April 2024, the trial court entered a Judgment as a Matter of Law in favor of Comcast. WhereverTV has initiated an appeal of this decision. Comcast filed notice that it would be cross appealing an earlier pretrial ruling that was in WhereverTV's favor. It is anticipated that all appellate briefs will be filed before the end of 2024.

In May of 2020 the Company reached an agreement with Herring Networks for an action filed in April of 2019. The Company has agreed to pay \$61,821.46 for prior use of content and to leave a contract in place that gives Herring Networks a guaranteed minimum usage of \$1,500 a month for 36 months ending in April of 2024.

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

Note 1 - Organization and Significant Accounting Policies (continued)

Related Parties. The Company follows GAAP for the identification of related parties and disclosure of related party transactions. Related parties include (a) affiliates of the Company; (b) Entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option, to be accounted for by the equity method by the investing entity; (c) trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; (d) principal owners of the Company; (e) management of the Company; (f) other parties with which the Company may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and (g) Other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests. The consolidated financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated financial statements is not required in those statements. The disclosures shall include: (a) the nature of the relationship(s) involved; (b) description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the years for which Consolidated Statement of Operations are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the consolidated financial statements; (c) the dollar amounts of transactions for each of the years for which consolidated statements of operations are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and (d) amounts due from or to as of the date of each consolidated balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Note 2 – Intangible Assets

The Company has accumulated all costs associated with acquiring its US patent number 8,686,431 B2 on its consolidated balance sheets. The patent was issued by the United States Patent office on February, 18 2014. The Company is amortizing the expenses related to that patent over a 20 year life.

The change in the balance for the intangibles are as follows:

	<u>For The Quarter Ended March 31,</u>	
	<u>2024</u>	<u>2023</u>
Beginning of the year	\$ 97,879	\$106,327
Amortization expense	<u>(2,112)</u>	<u>(2,112)</u>
End of the period	<u>\$ 95,767</u>	<u>104,215</u>

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

Note 2 – Intangible Assets (continued)

The future expected amortization of the patent is as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Patent</u>
2024	\$ 6,336
2025	\$ 8,448
2026	\$ 8,448
2027	\$ 8,448
2028	\$ 8,448
Thereafter	<u>\$ 53,527</u>
Total	<u>\$ 95,767</u>

Note 3 – Equipment

Furniture and Equipment consisted of the following:

	<u>March 31, 2024</u>	<u>March 31, 2023</u>
Furniture and Equipment	\$ 84,654	\$ 84,654
Less accumulated Depreciation	<u>(79,368)</u>	<u>(77,191)</u>
Furniture and equipment, net	<u>\$ 5,286</u>	<u>\$ 7,463</u>

Depreciation expense for the Three months ended March 31, 2024, and 2023 was \$281 and \$632 respectively.

Note 4 – Loans From Shareholders

In April 2018 the Board approved a convertible promissory note and line of credit that bears 8% simple interest and a conversion price that is calculated by applying a forty percent discount to a twenty day trading price average directly preceding a conversion to a board member and was convertible at any time prior to April 26, 2020. All advances on these lines had been converted in prior periods. The Board has extended the terms of this note to September 15, 2024. There remains a line of credit to an existing board member in the amount of \$200,000 bearing 8% simple interest whereby the conversion rights have expired in a previous period.

Note 5 – Notes Payable

As of the report date there were no outstanding notes payable.

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

Note 6 – Related Party Transactions

At March 31, 2024 and 2023 the Company had loans from Shareholders of \$200,000 and \$200,000 (See Note 4).

Note 7 – Restricted Stock

The Company issued and sold restricted common stock to its employees, board members and debt holders. At March 31, 2024 there were 275,279,244 shares outstanding of which 253,515,933 shares were restricted common stock.

Note 8 – Leases

The Company leases a storage unit for equipment not presently in service on a month to month basis with no annual contract.

Note 9 – Commitments

In January 2020 the Company settled a complaint by a former employee through Arbitration. The settlement is for \$100,000 to be paid at a later date. The Company also had entered into contracts with content providers to provide content to our OTT platform. These contracts had various end dates with the exception of only one contract that remains in place until April 1, 2024 to Herring Networks. The respective contract with SPI International had been for \$5,000 per month and has been moved to accounts payable and the contract for Herring Networks is for \$1,500 per month. Both of these companies have agreed to accrue these payments until our cash flow improves. The remaining balances are as follows:

<u>For the Year,</u>	<u>Amount</u>
2024	<u>\$ 19,500</u>
Total	<u>\$ 19,500</u>

Note 10 – Subsequent Events

The Company has ceased its operations in Mexico and intends to initiate steps to dissolve WhereverTv Latino, LLC.

Note 11 – Income Taxes

At March 31, 2024, the Company had net operating loss carry forwards of approximately \$9,229,787 that may be offset against future taxable income. Under the new tax code these losses can be used against 80% of future earnings and previous restriction of a 20 year carryforward period has been removed in the current tax code. No tax benefit has been reported in the March 31, 2024 consolidated financial statements since the potential tax benefit is offset by a valuation allowance of the same amount. Due to the

WHEREVERTV BROADCASTING CORPORATION AND SUBSIDIARIES
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

Note 11 – Income Taxes (continued). change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards for Federal Income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carry forwards may be limited as to use in future years. Deferred income taxes primarily relate to differences between the amounts recorded for financial reporting purposes and the amounts recorded for income tax purposes. The Company is subject to U.S. federal income tax as well as income tax in various states. The Company is no longer subject to examination by taxing authorities for years prior to 2020. In January 2023 the Company completed an audit by the Internal Revenue Service for years 2016, 2017 and 2018 with a positive outcome of no change to the financial information filed.