

SPO GLOBAL INC.

6343 All American Blvd. Orlando, FL. 32810
liangjianpeng2018@gmail.com

SIC Code 7372

Quarterly Report

**For the period ending September 30, 2024
(the “Reporting Period”)**

Outstanding Shares

The number of shares outstanding of our Common Stock was:

622,973,447 as of **September 30, 2024**

342,973,447 as of **December 31, 2023**

Shell Status

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

Yes: ☐ No: ☒

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

Yes: ☐ No: ☒

Change in Control

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

Yes: ☐ No: ☒

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

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.

Applied DNA Systems, Inc. 1981-November 1994
Nu-Tech Bio-Med, Inc. November 1994- December 1998
United Diagnostics, Inc. December 1998-May 2005
SPO Medical, Inc. May2005-October 2013
SPO Global Inc. October 2013- Present

Current State and Date of Incorporation or Registration: *Florida*
Standing in this jurisdiction: (e.g. active, default, inactive): *Active*

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

None

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:

On September 28, 2024, the Company acquired Allure Marble and Stone Inc.

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

6343 All American Blvd. Orlando, FL. 32810

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: Equiniti Trust Company, LLC.

Phone: (347)-263-3134

Email: Philip.Velez@equiniti.com

Address: 48 Wall Street, Floor 23 New York, NY.
10005

Publicly Quoted or Traded Securities:

Trading symbol: SPOM

Exact title and class of securities

outstanding: Common CUSIP: 78468T 107

Par or stated value: \$.001

Total shares authorized: 1,699,000,000

as of date: September 30, 2024

Total shares outstanding: 622,973,447

as of date: September 30, 2024

Number of shares in the Public Float : 33,587,299

as of date: September 30, 2024

Total number of shareholders of record: 49

as of date: September 30, 2024

Other classes of authorized or outstanding equity securities:

Trading symbol: N/A
Exact title and class of securities outstanding: Preferred Stock Class A CUSIP:
Par or stated value: \$.001
Total shares authorized: 1,000,000 as of date: September 30, 2024
Total shares outstanding: 0 as of date: September 30, 2024

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

3) Issuance History

A. Changes to the Number of Outstanding Shares

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

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

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date <u>12/31/21</u> Common: 252,973,447 Preferred A : 0 Preferred B: 0			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (share) at Issuance	Were the shares issued at to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

02-15-22	Issuance	11,000,000	Common	2,200	No	Bluelife Vivian Blumenthal	Debt Interest conversion	Restricted	4a1
07/06/22	Issuance	22,000,000	Common	4,400	No	Bluelife Vivian Blumenthal	Debt Interest conversion	Restricted	4a1
12/09/22	Issuance	20,000,000	Common	2,000	No	Bluelife Vivian Blumenthal	Debt Interest conversion	Restricted	4a1
02/21/23	Issuance	2,000,000	Common	2,000	No	J. Stephen Mills	Services	Restricted	4a1
08/07/23	Issuance	15,000,000	Common	15,000	No	Meihua (Robert) Meihua	Services	Restricted	4a1
08/15/23	Issuance	20,000,000	Common	20,000	No	Dehua Yin	Services	Restricted	4a1
9/03/24	Issuance	50,000,000	Common	3001	No	Meihua Xu	Corporate Restructuring	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	3001	No	Lianglian Peng	Corporate Restructuring	Restricted	Sec. 4a1
9/03/24	Issuance	10,000,000	Common	3001	No	Dehua Yin	Corporate Restructuring	Restricted	Sec. 4a1
9/03/24	Issuance	20,000,000	Common	3001	No	Dongming Zhao	Corporate Restructuring	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	3001	No	Daniel Sobolewski	Corporate Restructuring	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	3001	No	Kyle Atkinson	Corporate Restructuring	Restricted	Sec. 4a1
9/03/24	Issuance	50,000,000	Common	3001	No	Rishel Jimenez	Corporate Restructuring	Restricted	Sec. 4a1
Shares Outstanding on Date of This Report:									
Ending Balance:									
Date 9/30/24 Common: 622,973,447									
Preferred: -0-									

On February 19, 2020, SPO Global completed a reverse merger with Gerpang Healthcare Group (www.gerpanghealthcare.com) ("Gerpang") in which SPO Global agreed to issue 160,000,000 of restricted common stock of SPO Global in exchange for 100% of the assets of Gerpang so that Gerpang controlled SPO Global upon closing of the merger. The closing occurred February 20, 2020, but the shares were not issued in the Quarter ending March 31, 2020.

The merger shares were issued as follow:

<i>Meihua Xu:</i>	<i>20,000,000</i>
<i>Lianjiang Peng: Secretary</i>	<i>20,000,000</i>
<i>Lu Fengyou CEO</i>	<i>120,000,000</i>

Blackbridge Capital Growth Fund, LLC and the Company reached a settlement agreement regarding all debt held by Blackbridge Capital and Blackbridge Capital Growth Fund, LP. Under the terms of the settlement, the Company issued 2,000,000 shares to Blackbridge in return for cancellation of all Company debt held by Blackbridge.

EROP Capital LLC cancelled \$ 456,656 in principal amount of the convertible notes it held in SPO Global and converted a total of \$721,585 of debt into 10,912,578 shares of SPO Global common stock.

The Saeb M Jannoun Revocable Trust converted a total of \$268,384.20 of debt issued by SPO Global into 4,606,115 shares of SPO Global common stock

Trendix Enterprises converted a total of \$304,089.08 of SPO Global debt into 4,678,627 shares of SPO Global common stock.

Axiom Financial, Inc. in January 2020 acquired the 17,500 Series B Preferred stock held by Gold Coast Capital for cash consideration. Those shares were canceled. As part of the transaction, Axiom Financial converted a total of \$19,478.75 of SPO Global debt into 349,513 shares of SPO Global common stock.

In reconciling the flow of shares/cancellations from 2016 forward indicated discrepancies in reporting particularly the fourth quarter of 2018, yielding a decrease of 3,000 common shares. It appears that with the change of ownership in 2020, 100 shares of the Preferred Series A stock was cancelled.

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 (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
August 12, 2021	128,849	100,000	28,849	08/04/22	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
November 5, 2021	7,591	6,000	1,591	08/04/22	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
November 8, 2021	42,989	34,000	8,989	08/04/22	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
November 17, 2021	12,619	10,000	2,619	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
February 22, 2022	9,863	8,000	1,883	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
March 29, 2022	12,258	10,000	2,258	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
April 7, 2022	6,116	5,000	1,116	8/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan

May 13,2022	7,281	6,000	1,281	08/004/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
June 2, 2022	13,267	11,000	2,287	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
July 25, 2022	7,161	6,000	1,161	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
August 15,2022	2,375	2,000	375	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
October 4, 2022	4,109	3,500	609	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan

November 21, 2022	6,965	6,000	965	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
December 12,2022	11,551	10,000	1,551	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
February 9, 2023	5,696	5,000	696	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
March 9, 2023	9,050	8,000	1,050	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
March 16, 2023	6,776	6,000	776	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
March 20, 2023	6,769	6,000	769	08/04/23	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan
April 20, 2024	20,389	20,000	389	08/04/24	10% interest; Conversion @ \$.02 per share	MSB Management, LLC (Jonathan Blumenthal)	Loan

On August 4, 2021, the Company signed a Convertible Note with MSB Management, LLC (Jonathan Blumenthal), for a Convertible Note for a total investment of \$500,000. Through September 30, 2024, the Company has been advanced a total of \$ 262,500, with accrued interest of \$ 59,214.

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.otcmartket.com).

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

The Company's operations were removed as a participant with the Company in early 2024 upon there request. Communications between new management participants and the Chinese operation were cited. The Company is currently negotiating with a company interested in becoming the new operations. Closing of the agreement will be in the 2nd quarter of 2024.

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

The ownership structure for the Company is currently being rearranged

- C. Describe the issuers' principal products or services.

This is part of the transfer to another operating entity

5) Issuer's Facilities

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

Currently being re-negotiated

6) Officers, Directors, and Control Persons

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Fengyou Lu	Greater than 5%	Shandong China	120,000,000	Common	19.3%	
Lianjiang Peng	CEO	Toronto Canada	70,000,000	Common	11.2%	
Qiang Fang	Co-CEO	Shandong China	None		0%	

.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);

None

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;

None

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;

None

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

None

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.

None

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.

None

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

NONE

7) 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

Name: Martin Prego.
Firm: Prego Law Group
Address 1: 11098 Bescayne Blvd, Suite 100-A
Address 2: N. Miami, FL 33161
Phone: 305-498-6114
Email: mprego@pregolawgroup.com

Accountant or Auditor

Name: Tyrus C Young

Firm Factsco, LLC
Address 1: 34 Oakmont Dr
Address 2: Jasper, GA 30143
Phone: 727-470-8684
Email: factsco@gmail.com

Other Service Providers

None

8) Financial Statements

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

Name: **Tyrus C Young**
Title: **Consultant**
Relationship to Issuer: **Vendor**

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)²:

Name: **Tyrus C Young**
Title: **Consultant**
Relationship to Issuer: **Vendor**

Describe the qualifications of the person or persons who prepared the financial statements:

40+ years as a CPR/Consultant; 17 years of experience with SEC/OTC report preparatio
The following financial statements are presented as part of this submission

- a. Balance Sheet; As of September 30, 2024 and December 31, 2023
- b. Statement of Income; for the three and nine months ended September 30, 2024 and 2023
- c. Statement of Cash Flows; for the three and nine months ended September 30, 2024 and 2023
- d. Statement of Changes in Shareholders' Equity for the period December 31, 2021, through September 30, 2024
- e. Notes to the Financial Statements

9) Issuer Certification

Principal Executive Officer:

I, Liangjian Peng certify that:

1. I have reviewed this Quarterly disclosure statement of SPO GLOBAL 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.

November 13 2024

/s/Liangjian Peng
Liangjian Peng, CEO

Principal Financial Officer:

I, Liangjian Peng certify that:

1. I have reviewed this Quarterly disclosure statement of SPO GLOBAL 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.

November 13, 2024

/s/Liangjian Peng
Liangjian Peng, CFO

**SPO GLOBAL
BALANCE SHEETS
(Unaudited)**

	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)
ASSETS		
Current assets		
Cash and Cash Equivalents	\$ 15,628	\$ 3,358,653
Accounts Receivables	88,000	455,427
Inventory	48,151	1,668,323
Total current assets	<u>151,779</u>	<u>5,482,403</u>
Fixed Assets - net of accumulated depreciation	<u>0</u>	<u>1,351,220</u>
Total Assets	<u>\$ 151,779</u>	<u>\$ 6,833,623</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable	\$ 2,468	\$ 231,839
Salary Payable	0	17,493
Taxes Payable	66,497	76,868
Convertible Notes	<u>- 321,714</u>	<u>271,843</u>
Total current liabilities	390,679	598,043
Notes payable to shareholder	<u>0</u>	<u>0</u>
Total Liabilities	<u>390,679</u>	<u>598,043</u>
Stockholders' equity (deficit)		
Preferred Stock - 2,000,000 share authorized: Par Value of \$.001 per share; 0 and 0 share issued and outstanding as of September 30, 2024 and December 31, 2023, respectively	0	0
Common stock, \$0.001 par value; , 699,000,000 shares authorized, 622,973,447 and 252,973,447 shares issued and outstanding at September 30, 2024 and December 31, 2022, respectively	622,973	342,973
Additional paid-in capital	24,888,948	25,086,134
Accumulated deficit	<u>(25,750,821)</u>	<u>(19,193,527)</u>
Total stockholders' (deficit)	<u>(238,900)</u>	<u>6,235,580</u>
Total Liabilities and Stockholders' Equity	<u>\$ 151,779</u>	<u>\$ 6,833,623</u>

The accompany Notes to the Financial Statements is an integral part of these financial statements

SPO GLOBAL INC
STATEMENTS OF INCOME
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024	2023	2024	2023
Revenue	\$ 0	\$ 4,655,365	\$ 0	\$ 12,436,288
Cost of Goods Sold	0	3,127,952	0	8,704,055
Total Gross Profit	0	1,527,413	0	3,732,233
General & Administrative	0	367,866	20,000	881,575
Net Operating Income	0	1,159,547	(20,000)	2,850,658
Other Income (Expense)				
Interest income	0	0	0	5,484
Depreciation expense	0	(241,577)	0	(538,798)
Tax expense	0	(36,275)	0	(81,501)
Ineerest expense	0	(786)	(29,871)	(1,570)
Currency conversion		(106,171)		(292,452)
Loss from removing Lab	0	0	(6,507,423)	0
Total Other Income (Expense)	0	(384,809)	(6,537,294)	(914,321)
NET INCOME	\$ 0	\$ 774,738	\$ (6,557,294)	\$ 1,936,337

The accompany Notes to the Financial Statements is an integral part of these financial statements

SPO GLOBAL INC.
STATEMENT OF CASH FLOWS
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024	2023	2024	2023
Cash flows from operations				
Net Income(loss)	\$ 0	\$ 774,738	\$ (6,557,294)	\$ 1,936,337
Depreciation of Assets	0	241,577	0	538,798
Stock issued for services		37,000		37,000
Adjustments to reconcile net income to cash				
Accounts Receivable		(170,474)	455,427	1,980,987
Inventory		(133,290)	1,668,323	575,342
Notes & Other receivables		0	0	1,910,448
Prepaid expense		999	0	2,372,747
Accounts Payable		18,754	(231,839)	(214,884)
Salary Payable		(7,962)	(17,493)	(70,648)
Taxes Payable		9,021	(76,868)	76,868
Accrued interest expense	0	0	29,871	0
Net cash provided by(used) operating activities	<u>0</u>	<u>770,363</u>	<u>(4,729,873)</u>	<u>9,142,995</u>
Cash flows from investing activities				
Net assets from Allure Marble acquisition	82,814	0	82,814	0
Purchase of Fixed Assets	0	0	0	(2,245,108)
Abandonment of former lab	0	0	1,351,220	(4,691,531)
Net cash provided (used) by investing activities	<u>82,814</u>	<u>0</u>	<u>1,434,034</u>	<u>(6,936,639)</u>
Cash flows from financing activities				
Proceeds from Convertible Notes	0	0	20,000	30,484
Shareholder Advances/Withdrawals	(67,186)	(27,000)	(82,814)	26,450
financing activities	<u>(67,186)</u>	<u>(27,000)</u>	<u>(62,814)</u>	<u>56,934</u>
Net Increase (Decrease) in cash	15,628	743,363	(3,358,653)	2,263,290
Cash, Beginning of Period	<u>0</u>	<u>2,615,290</u>	<u>3,358,653</u>	<u>1,095,363</u>
Cash, End of Period	<u>\$ 15,628</u>	<u>\$ 3,358,653</u>	<u>\$ 0</u>	<u>\$ 3,358,653</u>

The accompanying Notes to the Financial Statements is an integral part of these financial statements

SPO GLOBAL, INC
STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY

	Common Stock		Additional	Accumulated	Total
	Shares	Par Value	Paid in Capital	Deficit	Stockholder's Equity
Balance - December 31, 2021	<u>252,973,447</u>	<u>\$ 252,973</u>	<u>\$ 31,183,535</u>	<u>\$ (21,175,676)</u>	<u>\$ 10,260,832</u>
Currency conversion			(541,683)		(541,683)
Net Profit or Loss				54,412	54,412
Balance - December 31, 2022	<u>252,973,447</u>	<u>\$ 252,973</u>	<u>\$ 30,641,852</u>	<u>\$ (21,121,264)</u>	<u>\$ 9,773,561</u>
Prior Period Adjustment *	53,000,000	53,000	(44,400)	(8,600)	0
Issuance of stock for services	37,000,000	37,000			37,000
Asset Restructuring			(5,511,318)		(5,511,318)
Net Profit or Loss				1,936,337	1,936,337
Balance - December 31, 2023	<u>342,973,447</u>	<u>\$ 342,973</u>	<u>\$ 25,086,134</u>	<u>\$ (19,193,527)</u>	<u>\$ 6,235,580</u>
Shares issued for corporate restructure	280,000,000	280,000	(280,000)		0
Acquisition of Allure Marble & Stone			82,814		82,814
Net Profit or Loss				(6,557,294)	(6,557,294)
Balance - September 30, 2024	<u>622,973,447</u>	<u>\$ 622,973</u>	<u>\$ 24,888,948</u>	<u>\$ (25,750,821)</u>	<u>\$ (238,900)</u>

The accompany Notes to the Financial Statements is an integral part of these financial statements

**SPO GLOBAL, INC. NOTES
TO FINANCIALS
September 30, 2024**

NOTE 1 GENERAL

Gerpang Healthcare Group, Inc. is a holding company whose strategic plan is to acquire interests in emerging young businesses, and provide financing, advice and guidance to assist them in realizing their potential. The Company is implementing an acquisition roll-up model of acquiring sales, marketing, and manufacturing businesses. Once acquired, the collective groups of companies leverage the low cost and efficient infrastructure that has been created.

On October 3, 2018, Wine on Tap, Inc., a wholly owned subsidiary of SPO GLOBAL, INC. acquired specific assets of Wine Stream Inc., including key personnel and intellectual property, licensing and franchise rights. The acquisition excludes Wine Stream Inc.'s current Florida operations but includes the remaining 49 States.

As part of the acquisition, the Company agreed to issue 10,000,000 shares of common stock upon the closing of the transaction, 10,000,000 shares after 90 days, and 10,000,000 after the completion of the first facility. As of September 30, 2019, 10,000,000 Shares were issued pursuant to the agreement. The Company also assumed \$ 657,327 of debt.

On February 14, 2020 Wine Stream and SPO Global terminated their agreement and the Parties agreed that SPO Global shall cancel the issuance of the 14,550,000 shares of SPO Global common stock issued to Vino Alla Spino LLC and 4,850,000 shares of SPO Global common stock issued to La Vida Dolce LLC. Wine Stream also assumed \$ 517,517 of SPO Global's debt.

Mr. Boscaino resigned on February 17, 2020 from all positions. Mr. Jannoun retained his position and has assisted in the transition and resigned as of February 23, 2020.

On February 19, 2020, SPO Global completed a reverse merger with Gerpang Healthcare Group ((www.gerpanghealthcare.com) ("Gerpang")) in which SPO Global issued 160,000,000 of restricted common stock of SPO Global in exchange for 100% of the assets of Gerpang so that Gerpang controlled SPO Global upon closing of the merger. The closing occurred February 20, 2020.

Effective October 1, 2023, Gerpang Healthcare Group requested to be allowed to reverse the merger with SPO Global and no longer supplied information regarding financial information and statements to be included in these financial statements. During the first quarter of 2024, the Board of Directors authorized the removal of all assets and liabilities associated with those operations.

Effective September 30, 2024, the Company acquired Allure Marble & Stone as a 100% owned subsidiary. Due to the late date in the quarter, no revenues or expenditures are reported for the remaining two days of the quarter.

The Company is Incorporated under the laws of the State of Delaware.

NOTE 2 GOING CONCERN

The Company's ability to continue operating as a "going concern" is dependent on its ability to increase revenues and raise sufficient additional working capital. These matters raise substantial doubt about the Company's ability to continue as a going concern. The financial statements have been prepared on a going concern basis, which contemplates realization of assets and liquidation of liabilities in the ordinary course of business. The Company plans to raise additional capital as needed. There can be no assurance that this capital will be available and if it is not, the Company may be forced to substantially curtail or cease operations. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 3 SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation:

The consolidated financial statements include the accounts of SPO and its subsidiaries.

All material inter-company accounts and transactions have been eliminated in consolidation. Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Financial Statements in U.S. dollars: The reporting currency of the Company is the U.S. dollar ("dollar"). The dollar is the functional currency of the Company and the Company's U.S. subsidiary. The financial statements of the non-U.S. subsidiaries are translated to U.S. dollars using the methods mandated by ASC 830.

Cash and Cash Equivalents:

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

Revenue Recognition:

The Company recognizes revenues when persuasive evidence of an arrangement exists, delivery has occurred or services rendered, the sales price or fee is fixed or determinable, and collectability is reasonably assured.

Research and Development Costs:

Research and development costs are charged to expenses as incurred. The Company's research and development efforts were performed by the Company's former subsidiary, Reflective Solutions Bulgaria Ltd. In June 2018, the subsidiary was closed and future research and development efforts will be performed by outside consultants.

Income Taxes:

The Company accounts for income taxes in accordance with ASC 740-10, "Accounting for Income Taxes" This statement prescribes the use of the liability method whereby deferred tax assets and liability account balances are determined based on differences between 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. The Company provides a valuation allowance, if necessary, to reduce deferred tax assets to their estimated realizable value.

Fair Value of Financial Instruments:

ASC 820, "Fair Value Measurements and Disclosures", defines fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the Company uses various valuation approaches. ASC 820 establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The fair value hierarchy also requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. As a basis for considering such assumptions, ASC 820 establishes a three-tier value hierarchy, which prioritizes the inputs used in the valuation methodologies in measuring fair value:

Level 1 - Valuations based on quoted prices in active markets for identical assets that the Company has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Level 2 - Valuations based on one or more quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The fair value of the derivative liabilities are valued based on level 2 of the hierarchy. The carrying amounts of cash and cash equivalents, short-term loans, and accounts payable approximate their fair value due to the short-term maturities of such instruments.

The carrying amounts of long-term notes payable received in cash are reported at their original amounts. NOTE 4

CAPITAL TRANSACTIONS

Preferred A Shares: On February 19, 2020, Dr. Fengyou Lu acquired the Series A Preferred Stock from Winestream Inc. for shares.

Preferred B Shares: On April 25, 2016, the Company sold 10,000 Convertible Preferred B shares for \$10,000. On May 11, 2016, the Company sold 5,000 Convertible Preferred B Shares for \$ 5,000 and on July 28, 2016, the Company sold 2,500 Convertible Preferred B Shares for \$ 2,500. All Preferred B Shares sold in 2016 were acquired by Gold Coast Capital.

Axiom Financial Inc. acquired all Preferred B Shares from Gold Coast Capital in January 2020 and canceled those share on February 19,2020,

On July 25, 2018, the Company affected a 1000:1 reverse stock split of the Company's common stock. The Shares outstanding after the reverse stock split was reduced from 4,995,565,708 to 4,995,566. On November 7, 2018, pursuant to an action with the State of Delaware, the authorized shares have been reduced from 5,000,000,000 to 400,000,000.

Blackbridge Capital Growth Fund, LLC and the Company reached a settlement agreement regarding all debt held by Blackbridge Capital and Blackbridge Capital Growth Fund, LP. Under the terms of the settlement, the Company issued 2,000,000 shares to Blackbridge in return for cancellation of all Company debt held by Blackbridge.

EROP Capital LLC cancelled \$ 456,656 in principal amount of the convertible notes it held in SPO Global and converted a total of \$721,585 of debt into 10,912,578 shares of SPO Global common stock.

The Saeb M Jannoun Revocable Trust converted a total of \$268,384.20 of debt issued by SPO Global into 4,606,115 shares of SPO Global common stock.

Trendix Enterprises converted a total of \$304,089.08 of SPO Global debt into 4,678,627 shares of SPO Global common stock.

Axiom Financial, Inc. in January 2020 acquired the 17,500 Series B Preferred stock held by Gold Coast Capital for cash consideration. As part of the transaction, Axiom Financial converted a total of \$19,478.75 of SPO Global debt into 349,513 shares of SPO Global common stock.

During the year ended December 31, 2021, Bluelife converted its debt from the Company through the issuance of 40,000,000 shares alleviating itself of \$300,608 of payables. During the year ended December 31, 2022, Bluelife converted interest from debt resulting in the issuance of 53,000,000 shares representing \$8,600 of interest accrued.

NOTE 5 CONVERTIBLE NOTES

On August 4, 2021, the Company signed a Convertible Note agreement with MSB Management, LLC, in which the lender was to advance \$500,000 to the Company for operating funds of Canadian and US operations. The maturity date of the note is August 4, 2022. The terms of the note include interest to accrue at the rate of 10% per annum, and the conversion rate will be the lesser of \$0.02 or an equitable price adjusted for stock splits, stock dividends or rights offerings. As of September 30, 2024, the Company had received \$262,500 of the total advances, on which interest has accrued to a total of \$ 59,214.

NOTE 6 STOCKHOLDER'S EQUITY

Authorized Shares: The Company's Board of Directors is authorized to issue from time to time up to 2 million shares of preferred stock in one or more series, and to fix for each such series such voting power and such designations, preferences, relative participating or other rights, redemption rights, conversion privileges and such qualifications or restrictions thereof as shall be adopted by the board and set forth in an amendment to the Company's Certificate of Incorporation. Unless a vote of any shareholders is required pursuant to the rights of the holders of preferred stock then outstanding, the board may from time to time increase or decrease (but not below the number of shares of such series outstanding) the number of shares of any series of Preferred Stock after the issuance of shares of that series.

On the April 26, 2016 the company applied to the State of Delaware to designate a Series B Convertible Preferred Stock and the amendment of the Amended and restated Certificate of Incorporation of the company that the total number of shares of all classes of stock that the company shall have the authority to issue is 300,000,000 of which 298,000,000 are shares of common stock, par value \$0.01 per share and 2,000,000 shares are Preferred Stock, par value \$0.01.

The Series B Convertible Preferred Stock shall consist of 1,000,000 shares. The Series B Convertible Preferred shall be senior to the common stock. Each share of Series B Convertible Preferred shall be convertible, at the option of the holder thereof, at any time after three (12) months from the date of issuance, however, the stock will be callable if it trades at \$1.00 or more for ten (10) consecutive days (the "Conversion Date") and will convert into a number of shares of fully paid and non-assessable shares of Common Stock based upon the price per share of the Common stock, determined based on the average of the closing bid price for the Company's common stock for each of the ten (10) consecutive trading days immediately prior to the date the holder gives notice to the Corporation of their intent to convert the Preferred, less a discount of fifty percent (50%) (the "Conversion Ratio").

On July 14, 2016 The State of Delaware approved the amendment of the Amended and restated Certificate of Incorporation of the company that the total number of shares of all classes of stock that the company shall have the authority to issue is 750,000,000 of which 748,000,000 are shares of common stock, par value \$0.001.

On January 30, 2017 the State of Delaware approved the amendment of the Amended and restated Certificate of Incorporation of the that the total number of shares of all classes of stock that the company shall have the authority to issue is 5,000,000,000 of which 4,998,000,000 are shares of common stock, par value \$0.001 per share and 2,000,000 shares are Preferred Stock, par value \$0.0001. All amounts based on the par value have been restated for this change in par value.

NOTE 7 INCOME TAXES

The net operating loss carryovers may be subject to limitations under Internal Revenue Code due to significant changes in the Company's ownership. The Company has provided a full valuation allowance against the full amount of the net operating loss benefit, since, in the opinion of management, based upon the earnings history of the Company it is more likely than not that the benefits will not be realized.

Management does not believe that the Company has any material uncertain tax positions requiring recognition or measurement in accordance with the provisions of ASC 740. The Company's policy is to record interest and penalties on uncertain tax positions, if any, as income tax expense. All tax years for the Company remain subject to future examinations by the applicable taxing authorities.

NOTE 8 COMMITMENTS AND CONTINGENCIES

The Company would like to disclose that the Company has reached an agreement and Settlement with Blue Life. This agreement hereby settles out all dealing and liabilities with Blue Life.

NOTE 9 SUBSEQUENT EVENTS

In accordance with FASB ASC Topic 855, Subsequent Events, the Company evaluates events and transactions

that occur after the balance sheet date for potential recognition in the financial statements. The effects of all subsequent events that provide additional evidence of conditions that existed at the balance sheet date are recognized in the financial statements as of September 30, 2021. In preparing these financial statements, the Company evaluated the events and transactions that occurred through the date these financial statements were issued.

No subsequent events came to our attention that require disclosure in these financial statements.