Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

MEDICAL CARE TECHNOLOGIES INC

dba Infinite Auctions, LLC

1910 S. Stapley Drive, Suite 221
Mesa, AZ 85204

480-645-0750
https://medcaretechinc.com
contact@medicaretechinc.com

SIC 7839

Quarterly Report

For the period ending September 30, 2024
(the "Reporting Period")

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

3,309,575,220 Shares as of September 30, 2024

3,209,575,220 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 Control[1] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

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

The name of the issuer is Medical Care Technologies Inc.

Prior names of the issuer were:

AM Oil Resources & Technologies Inc 2008 – 2009
Aventerra Exploration Inc. 2007 - 2008

Current State and Date of Incorporation or Registration: *Nevada, February 2007*
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:

N/A

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

On January 11, 2022, the District Court of Clark County, Nevada entered a Notice Of Entry Of Order Granting Custodian SSM Monopoly Corporation's Motion To Discharge Custodianship And Enter Final Order, which included the cancelation of 2,000,000,000 shares of common stock. However, the wording of the order was insufficient to cancel the Series A, B, and C Preferred Stock.

On May 6, 2022, the District Court of Clark County, Nevada entered an Amended Order, Nunc Pro Tunc, Granting Custodian SSM Monopoly Corporation's Motion To Discharge Custodianship And Enter Final Order, which included proper language to cancel the Series A, B, and C Preferred Stock and revoke their designations. On the same day, authority and control of the Company reverted solely to the Company's Board of Directors and shareholders.

On October 3, 2022, Krisa Management LLC completed its agreement from August 19, 2021, to sell the Special 2021 Series A Preferred share to a private individual. The transaction is reflected on the Company's annual report for the period ending September 30, 2024.

Also on October 3, 2022, the Company acquired Infinite Auctions LLC. Consolidated financials for the combined companies is included in the Company's annual report for the period ending September 30, 2024

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

1910 S Stapley Drive, Ste 221
Mesa, AZ 85204

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:

On May 28, 2021, the District Court of Clark County, Nevada, case number A21-834558-C, entered an Order Granting Application for Appointment (the “Order”) of SSM Monopoly Corporation as Custodian of the Company. Pursuant to the Order, SSM Monopoly Corporation (the “Custodian”) has the authority to take any actions on behalf of the Company, that are reasonable, prudent or for the benefit of the Company, including, but not limited to, issuing shares of stock and issuing new classes of stock, as well as entering into contracts on behalf of the Company. In addition, the Custodian, pursuant to the Order, is required to meet the requirements under the Nevada charter. A final order to discharge the Custodian was entered on May 6, 2022.

2) Security Information

Transfer Agent

Name: Manhattan Transfer Registrar Co
Phone: 631-928-7655
Email: dcarlo@mtrco.com
Address: 38B Sheep Pasture Rd, Port Jefferson, NY 11777

Publicly Quoted or Traded Securities:

Trading symbol:	MDCE	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	584507305	
Par or stated value:	0.00001	
Total shares authorized:	7,979,999,990	as of date: September 30, 2024
Total shares outstanding:	3,309,575,220	as of date: September 30, 2024
Total number of shareholders of record:	119	as of date: September 30, 2024

Other classes of authorized or outstanding equity securities:

Exact title and class of securities outstanding:	Special 2021 Series A Preferred Stock	
CUSIP:	N/A	
Par or stated value:	0.00001	
Total shares authorized:	1	as of date: September 30, 2024
Total shares outstanding:	1	as of date: September 30, 2024
Total number of shareholders of record:	1	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.

The Special 2021 Series A Preferred Stock collectively have 60% voting rights and each share can be converted into 3,000,000,000 shares of common stock

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 12/31/21 Common: 2,959,575,220 Preferred: 129,802			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g., new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to. *You must disclose the control person(s) for any entities listed.**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**

01/11/22	Cancelation See <1> Below	2,000,000,000	Common	20,000	N/A	James S. Lau	Court order	Restricted	Exempt
01/11/22	Cancellation See <2> Below	1	Series A Preferred	0 at Par	N/A	James S Lau	Court order	Restriced	Exempt
01/11/22	Cancellation See <2> Below	129,800	Series B Preferred	1.30 at par	N/A	Various	Court order	Restriced	Exempt
10/05/22	New Issue	2,250,000,000	Common	22,500	N/A	Marshall Perkins III	For Services	Restricted	Exempt 4(a)(2)
1/15/24	New Issue	100,000,000	Common	1,000	N/A	Darryl Ellis, Jr	Purchase of Inventory	Restricted	Exempt 4(a)(2)
Shares Outstanding on Date of This Report: Ending Balance Date 09/30/24 Common: 3,309,575,220 Preferred: 1									

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

(1) On January 11, 2022, the District Court of Clark County, Nevada entered a Notice Of Entry Of Order Granting Custodian SSM Monopoly Corporation's Motion To Discharge Custodianship And Enter Final Order, which included the cancelation of 2,000,000,000 shares of common stock.

(2) On May 6, 2022, the District Court of Clark County, Nevada entered an Amended Order, Nunc Pro Tunc, Granting Custodian SSM Monopoly Corporation's Motion To Discharge Custodianship And Enter Final Order, which included proper language to cancel the Series A, B, and C Preferred Stock and revoke their designations.

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 :x Yes: ☐ (If yes, you must complete the table below)

4) Issuer's Business, Products and Services

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

Medical Care Technologies Inc. Acquired Infinite Auctions on October 3, 2022. Infinite Auctions is an online auction house that provides an online platform for memorabilia collectors and professional athletes to consign and sell high valued collectibles in a secure online auction format.

B. List any subsidiaries, parent company, or affiliated companies*None*

C. Describe the issuers' principal products or services.

High value sport collectibles

5) Issuer's Facilities

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

The major asset of the operations is the Inventory being sold. The value at September 30, 2024 of the inventory was $ 746,400

6) Officers, Directors, and Control Persons

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
Carey W Cooley	Secretary	Sugar Land, TX	170,000,000	N/A	5.1 %	
Marshall Perkins III	CEO, Treasurer	San Tan Valley, AZ	2,250,000,000 1	Common Preferred	67.98.% 100%	See Below (#1)
Quartermaine Asquith & Associates Ltd (F. James Nelson)	5%+	Peoria, AZ	200,000,000	Common	6.04 %	See Below (#2)

(1) Marshall Perkins III owns one (1) share of Special 2021 Series A Preferred Stock, which represents 100% of the issued and outstanding shares. The Special 2021 Series A Preferred Stock collectively has 60% voting rights and each share can be converted into 3,000,000,000 shares of common stock.

(2) As a result of the court-ordered cancelation of certain shares, several holders of shares not deposited with brokers became owners of more than 5% of the Company's shares. These positions do not reflect control positions and the shareholders have expressed no interest in managing the Company. The issuance of 2,250,000,000 common shares to Marshall Perkins III, issued on 10/05/22, diluted all but one of these owners fell below the 5% threshold. None are involved in the management or control of the company.

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7) Legal/Disciplinary History

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

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

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

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: Jonathan D. Leinwand
Address 1: 18305 Biscayne Blvd, Suite 200
Address 2: Aventura, FL 33160
Phone: 954-903-7856
Email: jonathan@jdlpa.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

Investor Relations

None

Other Service Providers

None

9) 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:
a. 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

CPA turned consultant; 18 years experience with preparing OTC Disclosure Statements.

The following financial statements are presented with 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 Stockholders' Equity for the period December 31, 2021 to September 30, 2024
e Notes to the Financial Statements.

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, Marshall Perkins III certify that:

1. I have reviewed this Quarterly Disclosure Statement for Medical Care Technologies 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.

11/08/2024

/s/ Marshall Perkins III

Marshall Perkins III, CEO

Principal Financial Officer:

I, Marshall Perkins III certify that:

1. I have reviewed this Quarterly Disclosure Statement for Medical Care Technologies 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.

11/08/2024

/s/ Marshall Perkins III

Marshall Perkins III, Treasurer

MEDICAL CARE TECHNOLOGIES INC
dba Infinite Auctions, LLC
Balance Sheet

Assets		September 30, 2024	December 31, 2023
Current Assets			
Cash	$	75,080	35,388
Prepaid expense		1,500	1,500
Inventory		1,281,887	566,568
Total Current Assets		1,358,467	603,456
Total Assets	$	1,358,467	603,456
Liabilities and Stockholder's Equity			
Current Liabilities			
Accrued expenses	$	12,161	8,043
Credit Line		58,308	29,140
Advances by Shareholder		35,034	23,088
Note Payable		10,000	10,000
Total Current Liabilities		115,503	70,271
Stockholder's Equity			
Preferred Stock; 0.00001 par value, 20,000,010 authorized, 128,901 shares issued and outsutstanding September 30, 2024 and December 31, 2023		0	0
Common Stock, 0.00001 par value, 7,979,999,990 shares authorized, 3,309,575,220 shares issued and outstanding September 30, 2024 and 3,209,575,220 December 31,2023		33,096	32,096
Additional Paid in Capital		12,010,995	11,311,995
Accoumulated Deficit		(10,801,127)	(10,810,906)
Totatl Stockholder Equity		1,242,964	533,185
Total Liabilities and Stockholder Equity		1,358,467	603,456

The accompanying notes are an integral part of these financial statements

MEDICAL CARE TECHNOLOGIES INC
dba Infinite Auctions, LLC
Statement of Income

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024 (Unaudited)	2023 (Unaudited)	2024 (Unaudited)	2023 (Unaudited)
Sales Revenue	$ 249,011	$ 383,299	$ 267,160	$ 596,186
Cost of Sales	107,587	266,363	124,037	980,412
Gross Profit	141,424	116,936	143,123	(384,226)
General & Administrative	41,727	136,618	99,271	266,542
NET OPERATING INCOME (LOSS)	99,697	(19,682)	43,852	(650,768)
Other Income (Expense)				
Inventory Adjustment	0	0	(28,516)	0
Interest Expense	(1,110)	(1,780)	(5,557)	(5,199)
Other Income (Expenses)	(1,110)	(1,780)	(34,073)	(5,199)
NET INCOME	$ 98,587	$ (21,462)	$ 9,779	$ (655,967)

The accompanying notes are an integral part of these financial statements

MEDICAL CARE TECHNOLOGIES INC
dba Infinite Auctions, LLC
Statement of Cash Flows

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024 (Unaudited)	2023 (Unaudited)	2024 (Unaudited)	2023 (Unaudited)
Cash flows from Operations				
Net Loss	$ 98,587	$ (21,462)	$ 9,779	$ (655,967)
Adjustments to reconcile net loss to net cash				
Prepaid expenses	0		0	(1,500)
Inventory	(47,887)		(715,319)	696,928
Accounts Payable	0		0	8,330
Accrued expenses	2		2,602	(9,260)
Credit line	(917)		29,168	13,234
Advances by Shareholder	(1,516)		13,462	0
Net Cash provided (used) by Operations	48,269		(660,308)	51,765
Cash Flows from Investing activities	0		0	0
Cash Flows from Financig activities				
Credit line - net				(14,913)
Stock issued for Inventory	0		700,000	0
Net Cash provided (used) by Financing	0		700,000	(14,913)
Net increase (Decrease) in Cash	48,269		39,692	36,852
Beginning Cash balance	26,811		35,388	11,797
Ending Cash Balance	$ 75,080	$ 48,264	$ 75,080	$ 48,649

The accompanying notes are an integral part of these financial statements

MEDICAL CARE TECHNOLOGIES INC

dba Infinite Auctions, LLC

Changes to Stokholders Equity

	Common Stock		Special 2011 Series A Preferred Stock		Series A Preferred Stock		Series B Preferred Stock		Additional Paid in Capital	Accumulated Defciit	Tota; Stockholders Equity
	Sheres	Par value	Sheres	Par value	Sheres	Par value	Sheres	Par value			
Balance - December 31, 2021	2,959,575,220	$ 29,596	1	$ 0	1	$ 0	129,800	$ 1	$ 11,492,473	$ (11,522,070)	$ 0
Cancellon of Common Stock	(2,000,000,000)	(20,000)							20,000		0
Cancellon of Preferred Stock					(1)	0	(129,800)	(1)	1		0
Purchase of Infinite Auctions	2,250,000,000	22,500							(200,479)		(177,979)
Net Profit (Loss)										1,099,465	1,099,465
Balance December 31, 2022	3,209,575,220	32,096	1	0	0	0	0	0	11,311,995	(10,422,605)	921,486
Net Profit (Loss)										(388,301)	(388,301)
Balance - December 31, 2023	3,209,575,220	32,096	1	0	0	0	0	0	11,311,995	(10,810,906)	533,185
Stock issued for Inventory	100,000,000	1,000							699,000		700,000
Net Profit (Loss)										9,779	9,779
Balance - September 30, 2024	3,309,575,220	33,096	1	0	0	0	0	0	12,010,995	(10,801,127)	1,242,964

The accompanying notes are an integral part of these financial statements

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

Medical Technologies, Inc. (the “Company”, “we”, “us” or “our”), a Nevada corporation, has a fiscal year end of December 31 and is listed on the OTC Pink Markets under the trading symbol MDCE. The Company had abandoned its business and failed to take steps to dissolve, liquidate and distribute its assets. It had also failed to meet the required reporting requirements with the Nevada Secretary of State, hold an annual meeting of stockholders and pay its annual franchise tax from 2016 to 2021 which resulted in its Nevada charter being revoked. The Company also failed to provide adequate current public information as defined in Rule 144, promulgated under the Securities Act of 1933, and was thus subject to revocation by the Securities and Exchange Commission pursuant to Section 12(k) of the Exchange Act. On May 13, 2021, a shareholder filed a petition for custodianship, with the District Court, Clark County, Nevada and was appointed as the custodian of the Company on May 28, 2021. The Company’s Nevada charter was reinstated on June 4, 2021, and all required reports were filed with the State of Nevada soon after. The Company remains inactive as of the date of this report and is currently taking steps to provide adequate current public information to meet the requirements under the Securities Act of 1933. The custodian was not able to recover any of the Company’s accounting records from previous management but was able to get the shareholder information hence the Company’s outstanding common shares were reflected in the equity section of the accompanying unaudited financial statements for the periods ended September 30, 2024, and 2021.

The issuer was incorporated in the State of Nevada in February 2007 as Aventerra Exploration, Inc. The issuer amended its Articles of Incorporation to change its name to AM Oil Resources & Technology, Inc. in December 2008. The issuer merged with Medical Care Technologies, Inc. and changed its name to Medical Care Technologies, Inc. in October 2009.

On April 27, 2021, SSM Monopoly Corporation, a shareholder of the Company, served a demand to the Company, at the last address of record, to comply with the Nevada Secretary of State statues N.R.S. 78.710 and N.R.S. 78.150.

On May 13, 2021, a petition was filed against the Company in the District Court of Clark County, Nevada, entitled “In the Matter of Medical Care Technologies, Inc., a Nevada corporation” under case number A-21-834558-C by SSM Monopoly Corporation, along with an Application for Appointment of Custodian, after several attempts to locate prior management and reinstate the Company’s Nevada charter, which had been revoked.

On May 28, 2021, the District Court of Clark County, Nevada entered an Order Granting Application for Appointment of SSM Monopoly Corporation LLC (the “Order”), as Custodian of the Company. Pursuant to the Order, the SSM Monopoly Corporation (the “Custodian”) has the authority to take any actions on behalf of the Company, that are reasonable, prudent or for the benefit of pursuant to, including, but not limited to, issuing shares of stock and issuing new classes of stock, as well as entering in contracts on behalf of the Company. In addition, the Custodian, pursuant to the Order, is required to meet the requirements under the Nevada charter.

On June 3, 2021, the Custodian appointed Kareem Mansour as the Company’s sole officer and director.

Also on June 3, 2021, the Custodian designated one share of preferred stock as Special 2021 Series A Preferred Stock at par value of $0.00001. The Special 2021 Series A Preferred has 60% voting rights over all classes of stock and is convertible into 3,000,000,000 shares of the Company’s common stock.

Also on June 3, 2021, the Custodian granted to itself, one share of preferred stock, Special 2021 Series A Preferred Stock at par value of $0.00001.

On June 4, 2021, the Company filed a Certificate of Revival with the Secretary State of the State of Nevada, which reinstated the Company's charter and appointed a new Resident Agent in Nevada.

On June 14, 2021, in a private transaction, the Custodian entered into a Securities Purchase Agreement (the "SPA") with Krisa Management LLC, a Texas limited liability company, to sell the Special 2021 Series A Preferred. Upon closing of the SPA on June 14, 2001, Krisa Management LLC acquired 60% control of the Company. However, the court appointed control still remains with the Custodian until the Custodian files a petition with the District Court of Clark County, Nevada to relinquish custodianship and control of the Company.

On June 14, 2021, the Custodian appointed Carey W. Cooley as the Company's sole officer and director. On June 14, 2021, Kareem Mansour resigned as an officer and director.

On August 19, 2021, in a private transaction, Krisa Management LLC entered into a tentative agreement with a private individual to sell the Special 2021 Series A Preferred share. The sale is not yet closed and is awaiting a ruling on a pending motion in the State of Nevada.

On November 12, 2021, the Custodian cancelled 2,000,000,000 shares of common stock that were improperly issued to the prior CEO, and all shares of the Series A, B, and C Preferred Stock since they were improperly issued. The Custodian also revoked the Series A, B, and C Preferred Stock designations as they were not properly established with the Secretary of State of the State of Nevada.

On January 11, 2022, the District Court of Clark County, Nevada entered a Notice Of Entry Of Order Granting Custodian SSM Monopoly Corporation's Motion To Discharge Custodianship And Enter Final Order, which included the cancelation of 2,000,000,000 shares of common stock. However, the wording of the order was insufficient to cancel the Series A, B, and C Preferred Stock.

On May 6, 2022, the District Court of Clark County, Nevada entered an Amended Order, Nunc Pro Tunc, Granting Custodian SSM Monopoly Corporation's Motion To Discharge Custodianship And Enter Final Order, which included proper language to cancel the Series A, B, and C Preferred Stock and revoke their designations.
As of the date of this report, the company is a nonoperating holding company.

On October 3, 2022, subsequent to the end of this reporting period, Krisa Management LLC completed its agreement from August 19, 2021, to sell the Special 2021 Series A Preferred share to private individual, Marshall Perkins. The transaction is reflected on the Company's annual report for the period ending September 30, 2024.

On October 3, 2022, subsequent to the end of this reporting period, the Company acquired Infinite Auctions LLC. Financials for the combined companies are included in the Company's annual report for the period ending September 30, 2024.

NOTE 2 – BASIS OF PRESENTATION AND GOING CONCERN

Basis of Presentation

The accompanying unaudited financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Security and Exchange Commission ("SEC")

In the opinion of the management all adjustments (which include normal recurring adjustments) necessary to present fairly the financial position and the results of operations and cash flows presented have been reflected herein.

The Company applies the provisions of FASB ASC Topic 740, Income Taxes. Topic 740 requires an asset and liability approach for financial accounting and reporting for income taxes, and the recognition of deferred tax assets and liabilities for the temporary differences between the financial reporting basis and tax basis of the Company's assets and liabilities at enacted tax rates expected to be in effect when such amounts are realized or settled. Due to a loss from inception, the Company has no tax liability. Deferred income tax assets and liabilities are reflected at currently enacted income tax rates applicable to the period in which the deferred tax assets and liabilities are expected to be realized or settled. As changes in tax laws or rates are enacted, deferred tax assets and liabilities are adjusted through the provision for income taxes

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Going Concern

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. The Company currently has only incorporated a new operation though an accumulated deficit of $10,666,813 as of September 30, 2024. The Company intends to commence operations as set out below and raise the necessary funds to carry out the aforementioned strategies. The Company cannot be certain that it will be successful in these strategies even with the required funding.

These factors, among others, raise substantial doubt about the Company’s ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 3 - SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include demand deposits, money market funds, and all highly liquid debt instructions with original maturities of three months or less.

Financial Instruments

The FASB issued ASC 820-10, Fair Value Measurements and Disclosures, for financial assets and liabilities. ASC 820-10 provides a framework for measuring fair value and requires expanded disclosures regarding fair value measurements. ASC 820-10 defines fair value as the price that would be received for an asset or the exit price that would be paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. ASC 820-10 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs, where available. The following summarizes the three levels of inputs required by the standard that the Company uses to measure fair value:

- Level 1: Quoted prices in active markets for identical assets or liabilities
- Level 2: Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities;
  quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities.
- Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

<u>Concentrations and Credit Risks</u>

The Company's financial instruments that are exposed to concentrations and credit risk primarily consist of its cash, sales and accounts receivable. The Company places its cash and cash equivalents with financial institutions of high credit worthiness. At times, its cash and cash equivalents with a particular financial institution may exceed any applicable government insurance limits. The Company's management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

<u>Foreign Currency Translation</u>

The accounts of the Company are accounted for in accordance with the Statement of Financial Accounting Statements No. 52 ("SFAS 52"), "Foreign Currency Translation". The financial statements of the Company are translated into
US dollars as follows: assets and liabilities at year-end exchange rates; income, expenses and cash flows at average exchange rates; and shareholders' equity at historical exchange rate. Monetary assets and liabilities, and the related revenue, expense, gain and loss accounts, of the Company are re-measured at year-end exchange rates. Non-monetary assets and liabilities, and the related revenue, expense, gain and loss accounts are re-measured at historical rates.
Adjustments which result from the re-measurement of the assets and liabilities of the Company are included in net income.

<u>Share-Based Compensation</u>

ASC 718, Compensation – Stock Compensation, prescribes accounting and reporting standards for all share-based payment transactions in which employee services are acquired. Transactions include incurring liabilities, or issuing or offering to issue shares, options, and other equity instruments such as employee stock ownership plans and stock appreciation rights. Share-based payments to employees, including grants of employee stock options, are recognized as compensation expense in the financial statements based on their fair values. That expense is recognized in the period of grant.

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of ASC 505-50, Equity – Based Payments to Non-Employees. Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date.
As of September 30, 2024 and 2022, respectively, there was $Nil of unrecognized expense related to non-vested stock- based compensation arrangements granted. There have been no options granted during the fiscal periods ended September 30, 2024 and

2022, respectively.

Income Taxes

The Company accounts for income taxes under ASC 740, Income Taxes. Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not that the Company will not realize tax assets through future operations. Deferred tax assets or liabilities were offset by a 100% valuation allowance, therefore there has been no recognized benefit as of September 30, 2024 and 2022, respectively. Further it is unlikely with the change of control that the Company will have the ability to realize any future tax benefits that may exist.

Commitments and Contingencies

The Company follows ASC 450-20, Loss Contingencies, to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

Earnings Per Share

Net income (loss) per share is calculated in accordance with ASC 260, Earnings Per Share. The weighted-average number of common shares outstanding during each period is used to compute basic earnings or loss per share. Diluted earnings or loss per share is computed using the weighted average number of shares and diluted potential common shares outstanding. Dilutive potential common shares are additional common shares assumed to be exercised.
Basic net income (loss) per common share is based on the weighted average number of shares of common stock outstanding on September 30, 2024 and 2022. Due to prior net operating losses, there is no presentation of dilutive earnings per share, as it would be anti-dilutive.

Forgiveness of Indebtedness

The Company follows the guidance of AS 470.10 related to debt forgiveness and extinguishment. Debts of the Company are considered extinguished when the statute of limitations in the applicable jurisdiction expires or when terminated by judicial authority such as the granting of a declaratory judgment. Debts to related parties or shareholders are treated as capital transactions when forgiven or extinguished and credited to additional paid in capital. Debts to non-related parties are treated as other income when forgiven or extinguished.

Recent Accounting Pronouncements

We have reviewed all the recently issued, but not yet effective, accounting pronouncements and we do not believe any of these pronouncements will have a material impact on the Company.

In August 2017, the FASB issued ASU No. 2017-12, Derivatives and Hedging (Topic 815), which changes both the designation and measurement guidance for qualifying hedging relationships and the presentation of hedge results, in order to better align an entity's risk management activities and financial reporting for hedging relationships. The amendments expand and refine hedge accounting for both nonfinancial and financial risk components and align the recognition and presentation of the effects of the hedging instrument and the hedged item in the financial statements.

FASB ASU No. 2017-12 is effective for annual reporting periods beginning after December 15, 2018, including interim periods within those annual reporting periods.

In March 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-09, Compensation – Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment
Accounting. This guidance changes how companies account for certain aspects of share-based payments to employees. Among other things, under the new guidance, companies will no longer record excess tax benefits and certain tax deficiencies in additional paid-in-capital ("APIC"), but will instead record such items as income tax expense or benefit
in the income statement, and APIC pools will be eliminated. Companies will apply this guidance prospectively. Another component of the new guidance allows companies to make an accounting policy election for the impact of forfeitures on the recognition of expense for share-based payment awards, whereby forfeitures can be estimated, as required today, or recognized when they occur. If elected, the change to recognize forfeitures when they occur needs to be adopted using a modified retrospective approach. All of the guidance will be effective for the Company in the fiscal year beginning January 1, 2018.

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which establishes new accounting and disclosure requirements for leases. FASB ASU No. 2016-02 requires lessees to classify most leases as either finance or operating leases and to initially recognize a lease liability and right-of-use asset. Entities may elect to account for certain short-term leases (with a term of 12 months or less) using a method similar to the current operating lease model. The statements of operations will include, for finance leases, separate recognition of interest on the lease liability and amortization of the right-of-use asset and for operating leases, a single lease cost, calculated so that the cost of the lease is allocated over the lease term on a straight-line basis.

In July 2015, the FASB issued ASU No. 2015-11, Inventory (Topic 330): Simplifying the Measurement of Inventory.
The guidance requires an entity to measure inventory at the lower of cost or net realizable value, which is the estimated selling prices in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation, rather than the lower of cost or market in the previous guidance. This amendment applies to inventory that is measured using first-in, first-out (FIFO). This amendment is effective for public entities for fiscal years
beginning after December 15, 2016.

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers ("ASU 2014-09"), which requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. ASU 2014-09 will replace most existing revenue recognition guidance in U.S. generally accepted accounting principles when it becomes effective. I

NOTE 4 - INCOME TAXES

Income taxes are provided based upon the liability method. Under this approach, deferred income taxes are recorded to reflect the tax consequences in future years of differences between the tax basis of assets and liabilities and their financial reporting amounts at each year-end. A valuation allowance is recorded against deferred tax assets if management does not believe the Company has met the “more likely than not” standard imposed by accounting standards to allow recognition of such an asset.

As of September 30, 2024, the Company expected no net deferred tax assets to be recognized, resulting from net operating loss carry forwards. Deferred tax assets were offset by a corresponding allowance of 100%.
The Company experienced a change in control during the year, and therefore no more than an insignificant portion of this net operating allowance will ever be used against future taxable income.

NOTE 5 – CONVERTIBLE NOTES PAYABLE

There were no convertible notes payable during the period:

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Risks and Uncertainties

The Company’s operations are subject to significant risks and uncertainties including financial, operational and regulatory risks, including the potential risk of business failure. The Company has entered into no contracts during the year.

Legal and other matters

In the normal course of business, the Company may become a party to litigation matters involving claims against the Company. The Company's management is unaware of any pending or threatened assertions and there are no current matters that would have a material effect on the Company’s financial position or results of operations.

NOTE 7 –- SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of filing the consolidated financial statements with OTC Markets, the date the consolidated financial statements were available to be issued. Management is not aware of any significant events that occurred subsequent to the balance sheet date that would have a material effect on the consolidated financial statements thereby requiring adjustment or disclosure.