

Protocall Technologies Inc - PCL

912 Bobwhite Street
Fruitland, Idaho 83619

208-452-6972
Protocalltech.com
Protocalltechinfo@gmail.com

Annual Report

For the period ending December 31, 2023

Outstanding Shares

The number of shares outstanding of our Common Stock was:

15,092,426 as of April 25, 2025

1,509,228,968 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 Control⁴ of the company has occurred during this reporting period:

Yes: No:

⁴ "Change in Control" shall mean any events resulting in:

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

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

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

Current Name: Protocall Technologies Incorporated

Prior Name: Quality Exchange Inc., changed name to Protocall Technologies Inc on July 22, 2004.

Current State and Date of Incorporation or Registration: Protocall Technologies Inc domesticated into Wyoming on June 13, 2019.

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

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

Protocall Technologies Incorporated was formerly incorporated in Nevada and filed a Nevada Certificate of Dissolution effective June 29, 2019.

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

N/A

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

Published on 11-12-2024, PCLI Reverse Split their common stock at a ratio of 1:100 and was issued a temporary trading symbol PCLID. Subsequently, trading has resumed under symbol PCLI

Address of the issuer's principal executive office:

Protocall Technologies Incorporated, 912 Bobwhite Street, Fruitland, Idaho 83619

Address of the issuer's principal place of business:

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

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

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

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer, a SECURITIZE company _____

Phone: 800-785-7782

Email: luke@pacificstocktransfer.com
Address: 6725 Via Austi Parkway, Ste 300, Las Vegas, NV 89119

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>PCLI</u>	
Exact title and class of securities outstanding:	<u>Common</u>	
CUSIP:	<u>74372C207</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>2,000,000,000</u>	<u>as of date: 04/25/2025</u>
Total shares outstanding:	<u>15,092,426</u>	<u>as of date: 04/25/2025</u>
Total number of shareholders of record:	<u>197</u>	<u>as of date: 04/25/2025</u>

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

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

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Preferred</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>Unlimited</u>	<u>as of date: 04/25/2025</u>
Total shares outstanding:	<u>1</u>	<u>as of date: 04/25/2025</u>
Total number of shareholders of record:	<u>1</u>	<u>as of date: 04/25/2025</u>

Exact title and class of the security:	<u>Special 2019 Series A Preferred</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>1</u>	<u>as of date: 04/25/2025</u>
Total shares outstanding:	<u>1</u>	<u>as of date: 04/25/2025</u>
Total number of shareholders of record:	<u>1</u>	<u>as of date: 04/25/2025</u>

Exact title and class of the security:	<u>Series B Preferred</u>	
Par or stated value:	<u>.001</u>	
Total shares authorized:	<u>5,000,000</u>	<u>as of date: 04/25/2025</u>
Total shares outstanding:	<u>0</u>	<u>as of date: 04/25/2025</u>
Total number of shareholders of record:	<u>0</u>	<u>as of date: 04/25/2025</u>

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

Security Description:

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

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

One vote per share. No preemption rights. Equal share of dividend if and when issued.

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

Special 2019 Series A Preferred has no dividend rights, has 51% of total votes of all classes, has the right to convert but no obligation to convert 1 share of Special 2019 Series A Preferred into 1,000,000,000 common shares, has no liquidation rights, no redemption, and no sinking fund provisions. Special 2019 Series A Preferred has protection against impairment or adverse actions by PCLI

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

Series B Preferred stock shall only vote on matters affecting Series B Preferred and shall not vote on issues presented to a vote of the common shares. Series B Preferred may be converted into common shares at any time as a right and not an obligation at the conversion rate of one Series B Preferred share into 1000 common shares. Series B Preferred stock shall be irrevocably tied to the real assets acquired by their issuance and shall be entitled to any dividends in respect thereof and shall have preferential liquidation rights to the real assets acquired by their issuance upon any liquidation. Series B Preferred has protection against impairment or adverse actions by PCLI.

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

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

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

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

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

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

Shares Outstanding <u>Opening Balance:</u> Date <u>07/01/2024</u> Common: <u>1,509,228,968</u> Preferred: _____			*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.
<u>11/12/2024</u>	<u>Reverse Split</u>	<u>1:100</u>	<u>Common</u>	<u>.001</u>	<u>No</u>	<u>No Change</u>	<u>Reverse Split</u>	<u>No Change</u>	<u>Reverse Split</u>
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report: Ending Balance: Date <u>04/25/2025</u> Common: <u>15,092,426</u> Preferred: _____									

Example: A company with a fiscal year end of December 31st 2024, 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, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

PCLI conducted a 1:100 Reverse Split of its common shares, published 11-12-2024

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period

between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
6/7/2019	15000	19274	12/31/2025	@0.1 per share	0	192740	Austin Homes LLC Paul Knudson	Loan
6/7/2019	45000	57821	12/31/2025	@0.1 per share	0	578210	Austin Homes LLC Paul Knudson	Loan
6/10/2019	3000	3855	12/31/2025	@0.1 per share	0	38550	T&L Transport Paul Knudson	Loan
6/11/2019	13500	17346	12/31/2025	@0.1 per share	0	173460	Infinity 3 LLC Mary A Veatch	Loan
6/11/2019	25000	32123	12/31/2025	@0.1 per share	0	321230	Austin Homes LLC Paul Knudson	Loan
6/11/2019	3000	3855	12/31/2025	@0.1 per share	0	38550	T&L Transport Paul Knudson	Loan
6/11/2019	14000	17989	12/31/2025	@0.1 per share	0	179890	T&L Transport Paul Knudson	Loan
6/21/2019	41000	52681	12/31/2025	@0.1 per share	0	526810	T&L Transport Paul Knudson	Loan
6/27/2019	60000	77094	12/31/2025	@0.1 per share	0	770940	T&L Transport Paul Knudson	Loan
7/1/2019	36000	46256	12/31/2025	@0.1 per share	0	462560	T&L Transport Paul Knudson	Loan
3/6/2020	500	642	12/31/2025	@0.1 per share	0	6420	Paul Knudson	Loan
3/6/2020	2000	2570	12/31/2025	@0.1 per share	0	25700	Paul Knudson	Loan
4/13/2020	100	128	12/31/2025	@0.1 per share	0	1280	T&L Transport Paul Knudson	Loan
5/19/2020	250	321	12/31/2025	@0.1 per share	0	3210	Pines Townhomes Paul Knudson	Loan
11/7/2020	600	771	12/31/2025	@0.1 per share	0	7710	Austin Homes LLC Paul Knudson	Loan
7/20/2021	100000	128490	12/31/2025	@0.1 per share	0	128490	Austin Homes LLC Paul Knudson	Loan
7/23/2021	25000	32123	12/31/2025	@0.1 per share	0	321230	Austin Homes LLC Paul Knudson	Loan
7/24/2021	13000	16704	12/31/2025	@0.1 per share	0	167040	Austin Homes LLC Paul Knudson	Loan
7/29/2021	47700	61290	12/31/2025	@0.1 per share	0	612900	Mary A Veatch	Loan

⁵ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or Loan limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

8/3/2021	66500	85446	12/31/2025	@0.1 per share	0	854460	Pines Townhomes Paul Knudson	Loan
8/6/2021	72500	93155	12/31/2025	@0.1 per share	0	931550	Pines Townhomes Paul Knudson	Loan
8/6/2021	2500	3212	12/31/2025	@0.1 per share	0	32120	Pines Townhomes Paul Knudson	Loan
8/13/2021	49350	63410	12/31/2025	@0.1 per share	0	634100	Pines Townhomes Paul Knudson	Loan
8/17/2021	40100	51524	12/31/2025	@0.1 per share	0	515240	Pines Townhomes Paul Knudson	Loan
9/9/2021	300	385	12/31/2025	@0.1 per share	0	3850	Pines Townhomes Paul Knudson	Loan
11/4/2021	250444	321795	12/31/2025	@0.1 per share	0	3217950	Paul Knudson	Loan
Total Outstanding Balance:		1198564	Total Shares:		0	11985640		

Any additional material details, including footnotes to the table are below:

Table includes all the Total Outstanding Balance of all Convertible Debt thru 1Q 2025 most recent subsequent Current Reporting Period. The Total Outstanding Balances on date of Year Ended December 31, 2024, were \$1,166,926, with 0 converted and # of potential shares to be issued of 11,669,260, and for Year ended December 31, 2023, were \$1,080,487 with 0 converted and # of potential shares to be issued of 10,804,870, and for Year ended December 31, 2022, were \$1,000,451 with 0 converted and # of potential shares to be issued of 10,004,510.

All recapitalization loans are from Paul Knudson and his affiliates pursuant to the agreement with PCLI to recapitalize up to \$5,000,000 at par value of \$0.001 per common share. All convertible notes originated with a conversion rate at Par Value 0.001. Subsequently, consistent with the Reverse Split of 1:100, the current conversion rate is at 0.1. The maturity date was extended to December 31, 2025, and notes accrue interest at 8% APR, from January 1, 2022.

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

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

Real estate investment, development, and construction

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

Austin Homes LLC (100% owned by Paul Knudson) owns the Special 2019 Series A Preferred share entitled to 51% of all votes and is therefore in control of and is the parent company of PCLI.

North Allen Avenue LLC and JR Development LLC are 100% owned subsidiaries of PCLI.

PCLI is affiliated by common control ownership of Paul Knudson with Austin Homes LLC, The Pines Townhomes LLC, T&L Transport LLC, (dissolved 10-13-2020), Xtra Crypto Mining Inc (subsequently acquired by Austin Homes LLC and XTRA Bitcoin Inc – CBTC).

C. Describe the issuers' principal products or services.

PCLI designs, develops, builds, sells, owns and operates residential and commercial real estate for its own portfolio, clients, or as joint ventures.

5) Issuer's Facilities

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

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

River's Edge 2 Subdivision, North Allen Avenue LLC & JR Development LLC:

On November 4, 2021, PCLI acquired JR Development LLC as a wholly owned subsidiary. With that acquisition, PCLI now owns 100% of North Allen Avenue LLC which has 34 lots being developed in the River's Edge 2 Subdivision in Fruitland, Idaho. NAA (North Allen Avenue LLC) developed their 34 lots in the River's Edge 2 Subdivision with unrelated third parties and Austin Homes LLC. Austin Homes LLC owns an additional 8 lots and Mary A Veatch owns an additional 1 lot. Development was originally funded by a development loan issued to Austin Homes LLC by the unrelated third party, Sekady Capital. The development loan was renewed in the name of North Allen Avenue LLC and increased to \$1,827,000.00 credit limit. River's Edge 2 Subdivision received final development approval and the final plat was recorded on July 14, 2023, with new construction and lot sales proceeding from that date.

Office Lease:

PCLI leases office space from Austin Homes LLC at 912 Bobwhite Street, Fruitland, Idaho 83619 for \$250.00 per month.

RINK commercial property lease & purchase option:

PCLI leases the RINK commercial building from Paul Knudson for \$700.00 per month, 5 year term renewable with option to purchase, This lease ends in 2025 and PCLI does not plan to renew the lease or the option.

Management Contract & purchase option:

PCLI manages the Pines Self Storage facility from The Pines Townhomes LLC for 5% of gross rent management agreement with option to purchase interests in the property in the future. This agreement expires in 2025 and PCLI does not plan to renew the management agreement or the option.

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

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

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

If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

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

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, 5% Control person)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Austin Homes LLC, Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1	Special 2019 Series A Preferred	100%
Tuxtla LLC, Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1257241*	Common	8.330%
Stephen Carl Bradshaw	5% Control person	Lewisville, TX	900000^	Common	5.963%
Great Falls Investment LLC Ashvin Mascarenhas	5% Control person	Vero Beach, FL	900000	Common	5.963%
Jeff Drapkin	5% Control person	Dallas, TX	1100000	Common	7.288%
Chris Muneio	5% Control person	West Palm Beach, FL	850000	Common	5.632%
Glen Alzate	5% Control person	Boca Raton, FL	1000000^	Common	6.626%

^Shares are identified as among the 509,228,968 common shares that were issued in excess of the authorized common shares in 2011. *Shares acquired in open market transactions.

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

7) Legal/Disciplinary History

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

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

None as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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 as to PCLI Officer, unknown as to 5% Control persons

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

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.

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

Securities Counsel

Name: Brian Higley
Firm: Business Legal Advisors, LLC
Address 1: 14888 Auburn Sky Drive
Address 2: Draper, Utah 84020
Phone: 801-634-1984
Email: brian@businesslegaladvisor.com

Accountant or Auditor

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

Investor Relations

Name: _____
Firm: _____ Address 1: _____

Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:

X (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: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Disclosure & Financial Information

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

Name: Paul Knudson
Title: CEO
Relationship to Issuer: Officer & Director, Controlling shareholder

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

IFRS
 U.S. GAAP

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

Name: Paul Knudson
Title: CFO
Relationship to Issuer: Officer, Director, and Controlling Shareholder

Describe the qualifications of the person or persons who prepared the financial statements:⁶ Paul Knudson has 45 years of experience managing construction related companies including 28 years of experience performing the bookkeeping and accounting functions. This includes 5 years as CFO for OTC reporting companies and managing their audit process.

Financial Statements:

⁶ 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.

Protocall Technology Incorporated
Consolidated Balance Sheet - Unaudited
As of December 31, 2023 & 2022

	<u>Dec 31, 23</u>	<u>Dec 31, 22</u>
ASSETS		
Current Assets		
Checking/Savings		
NAA Zions Bank 2572	-1	108
USBank 6808	1	2,784
Total Checking/Savings	<u>0</u>	<u>2,891</u>
Other Current Assets		
Loans to PTH	182	
Loans to T&L Funding	2,780	2,780
Total Other Current Assets	<u>2,962</u>	<u>2,780</u>
Total Current Assets	<u>2,962</u>	<u>5,671</u>
Fixed Assets		
RE2 Dev pd by NAA	-3,121	547
RE2 Lots WIP		
Work in Progress Sekady NAA	1,504,287	1,431,450
Total Fixed Assets	<u>1,501,166</u>	<u>1,431,997</u>
Other Assets		
Intangible Assets		
RINK Lease ROU		
Accumulated Amortization - RINK	-25,008	-17,536
RINK Lease ROU - Other	36,389	36,389
Total RINK Lease ROU	<u>11,381</u>	<u>18,853</u>
Total Intangible Assets	<u>11,381</u>	
RINK Deposit	1,150	1,150
Total Other Assets	<u>12,531</u>	<u>20,003</u>
TOTAL ASSETS	<u><u>1,516,659</u></u>	<u><u>1,457,672</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		7
Credit Cards		
Visa 0450 or 0468	9,618	9,000
Total Credit Cards	<u>9,618</u>	<u>9,007</u>
Other Current Liabilities		
Accrued Salaries - Officers	<u>550,000</u>	<u>430,000</u>
Affiliate Loans		
Loans from Austin Homes	35,110	56,040
Loans from ICCU PK	0	18,500
Loans from Pines TH	-2,405	67,850
Loans from PK	3,930	3,730
Loans from Tuxtla	900	3,000
RE2 Work in Progress Liability - Sek	1,469,758	1,431,450
WIP Construction Loans	350,000	<u>0</u>

Protocall Technology Incorporated
Consolidated Balance Sheet - Unaudited

As of December 31, 2023 & 2022

	Dec 31, 23	Dec 31, 22
Total Other Current Liabilities	2,407,293	2,010,571
Total Current Liabilities	2,416,911	2,019,577
Long Term Liabilities		
Convertible Notes Payable, net		
Conv Note Accrued Interest	154,143	74,107
Loans from AHLLC	223,600	223,600
Loans from Infinity 3 LLC	13,500	13,500
Loans from Mary A Veatch	47,700	47,700
Loans from Paul Knudson	252,944	252,944
Loans from Pines Townhomes LLC	388,600	388,600
Total Convertible Notes Payable, net	1,080,487	1,000,451
RINK Master Lease Liability	12,081	19,553
Total Long Term Liabilities	1,092,568	1,020,004
Total Liabilities	3,509,479	3,039,581
Equity		
Accumulated Deficit	-58,731,513	-58,731,513
Additional Paid in Capital	57,222,284	57,222,284
Common Stock 0.001 2B	1,509,229	1,509,229
Retained Earnings	-1,581,909	-1,258,180
Net Income	-410,911	-323,729
Total Equity	-1,992,820	-1,581,909
TOTAL LIABILITIES & EQUITY	1,516,659	1,457,672

Protocall Technology Incorporated
Consolidated Profit & Loss - Unaudited
 January 1 through December 31, 2023 & 2022

	Jan - Dec 23	Jan - Dec 22
Ordinary Income/Expense		
Income		
Misc Income	100	
PSS Management Fee Income	1,539	1,539
RE 2 Dev Exp Reimburse Income	319,725	
RINK Income		
XCrypto - RINK	2,520	2,520
XTRA CBTC - RINK	5,880	5,880
Total RINK Income	8,400	8,400
Total Income	329,764	9,939
Cost of Goods Sold		
RE2 Development		
COGS Lots		
1-1 COGS	45,675	
11-3 COGS	45,675	
12-3 COGS	45,675	
13-3 COGS	45,675	
14-3 COGS	45,675	
5th Lot COGS	45,675	
Mav Lot	45,675	
Total COGS Lots	319,725	
RE2 COGS	3,036	
Total COGS	322,761	0
Gross Profit	7,002	9,939
Expense		
Bank Service Fees	446	559
Sekady Loan Fees		6,500
Interest Expense		
Conv Note Interest Expense	80,036	74,107
RE2 Dev Interest Exp - Sekady	190,855	86,261
Total Interest Expense	270,891	160,368
Interest Visa 0450 Expense	2,536	2,092
RE2 Irrigation Water	490	1,427
Office Expense - QB & Supplies		219
Payroll Expenses	120,000	120,000
Professional Fees	0	
Attorney Fees - PCLI	1,600	2,055
Auditor		10,500
Press Release - Issuer Direct		12,250
Registered Agent	187	100
Total Professional Fees	1,787	24,905
Property Tax RE2	8,957	4,321

Protocall Technology Incorporated
Consolidated Profit & Loss - Unaudited
January 1 through December 31, 2023 & 2022

	Jan - Dec 23	Jan - Dec 22
Rent - Office	3,000	3,000
RINK Lease Expense	8,400	8,400
Telephone Expense	535	612
Transfer Agent Expenses	369	856
Website Expense	502	409
Total Expense	417,913	333,668
Net Ordinary Income	-410,911	-323,729
Net Income	-410,911	-323,729

Protocall Technology Incorporated
Consolidated Statement of Cash Flows - Unaudited

January 1 through December 31, 2023 & 2022

	Jan - Dec 23	Jan - Dec 22
OPERATING ACTIVITIES		
Net Income	-410,911	-323,729
Adjustments to reconcile Net Income to net cash provided by operations:		
Visa 0450 or 0468	619	-216
Accrued Salaries - Officers	120,000	120,000
Loans to T&L Funding		-2,165
Loans from T&L		2,693
Accounts Payable	-7	7
Loans to PCLI:Loans From Austin Homes	4,500	44,359
Loans to PTH	-182	0
Loans from AH LLC	-25,430	0
Loans from ICCU PK	-18,500	18,500
Loans from Pines TH	-70,255	63,070
Loans from PK	200	2,933
Loans from Tuxtla	-2,100	3,000
RE2 Work in Progress Liability:Loans from Sekady - RE2 NAA	38,307	1,348,604
WIP Construction Loans	350,000	
Net cash provided by Operating Activities	-13,759	1,277,056
INVESTING ACTIVITIES		
JR Development LLC		250,444
NAA 27.37%		250,000
Rivers Edge 2 Subdivision:RE2 Land:RE2 - PCLI		414,150
River's Edge Subdivision:RE2 Land NAA		914,594
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA	-388,307	-1,348,604
Intangible Assets:RINK Lease ROU:Accum Amortization - RINK	7,472	7,038
RE2 Subd:RE2 Dev pd by NAA	3,668	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:12-3 WIP	43,471	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:5th lot WIP	43,471	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:9th Lot WIP	11,171	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:Lot 1-1 WIP	43,471	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:Lot 11-3 WIP	43,471	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:Lot 13-3 WIP	43,471	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:Lot 14-3 WIP	43,471	
RE2 Subd:RE2 Lots WIP:WIP Sekady NAA:MAV lot WIP	43,471	
Net cash provided by Investing Activities	-61,697	487,621
FINANCING ACTIVITIES		
Convertible Notes Payable, net:Conv Note Accrued Interest	80,036	74,107
RINK Master Lease Liability	-7,472	-7,038
Retained Earnings		-914,594
PCLI Equity		-664,150
PCLI Equity:JR Development LLC		-250,444
Net cash provided by Financing Activities	72,564	-1,762,118
Net cash increase for period	-2,891	2,558
Cash at beginning of period	2,891	333
Cash at end of period	0	2,891

PROTOCOL TECHNOLOGIES INCORPORATED - PCL
Statement of Stockholder's Equity for Year Ended December 31, 2023
Consolidated Unaudited

	<u>Common Stock</u>		<u>Preferred</u>		<u>Series A Preferred</u>		Additional Paid-in Capital	Accumulated Deficit	Total Stockholder's Equity
	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount			
	SPECIAL 2019								
Balance - December 31, 2019	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-58,812,525	-81,012
2020 Issuance	0	0	0	0	0	0	0		
2020 Net Income/Loss								-125,843	
Balance - December 31, 2020	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-58,938,368	-206,855
2021 Issuance	0	0	0	0	0	0	0		
2021 Net Income/Loss								-136,731	
Balance - December 31, 2021	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-59,075,099	-343,586
2022 Issuance	0	0	0	0	0	0	0		
2022 Impair RE2 Land	0	0	0	0	0	0	0	-914,594	
2022 Net Income/Loss								-323,729	
Balance - December 31, 2022	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-60,313,422	-1,581,909
2023 Issuance	0	0	0	0	0	0	0		
2023 Net Income/Loss	0	0	0	0	0	0	0	-410,911	
Balance - December 31, 2023	1,509,228,968	1,509,229	0	0	1	0	57,222,284	-60,724,333	-1,992,820

PROTOCOLL TECHNOLOGIES INC. (PCLI)
Amended Notes to Consolidated Financial Statements
For Year Ended December 31, 2023
Unaudited

NOTE 1 – ORGANIZATION AND NATURE OF BUSINESS

Organization and Change in Business

Protocall Technologies Incorporated was incorporated in New York on January 1, 1996.

Quality Exchange Inc was incorporated in Nevada on June 3, 1998.

2002-11-29: Quality Exchange, Inc’s SB-2 Registration Statement was deemed effective by SEC. (POS AM filed 2003-02-28)

2003 April: Quality Exchange Inc’s stock begins trading on OTC.BB under symbol QEXI (10KSB filed 2005-04-13 for year ended 12-31-2004)

Protocall and Nevada corporation, Quality Exchange Inc (QEI) completed a reverse-merger transaction in which it caused PTCL Acquisition Corp., a New York corporation newly created and wholly owned subsidiary of Quality Exchange Inc, to be merged with and into Protocall Technologies Incorporated on July 22, 2004. The merger was accounted for as a reverse merger, since the stockholders of Protocall own a majority of the outstanding shares of common stock of Quality Exchange immediately following the merger. Protocall was deemed to be the acquiror in the reverse merger and immediately following the closing of the merger, Quality Exchange Inc changed its name to Protocall Technologies Incorporated and trading symbol changed from QEXI to PCLI with trading on OTC.BB.

On May 30, 2008, PCLI furloughed all non-officer employees and sales staff because it had insufficient funds to make payroll beyond May 30, 2008, filed 15-12G on December 3, 2010, to end reporting obligation with SEC.

2008-08-08: Director Peter Greenfield resigned. Bruce Newman is the sole remaining director. (8-K filed 2008-08-19)

2008-08-11: Sole director Bruce Newman appoints Michael J Gelman as director and resigns on 8-12-2008. This constitutes a change of control as all directors have been replaced. (8-K filed 2008-08-19)

2010-06-21: Michael J Gelman resigns as director and is replaced with Mark Embry as sole director, president, secretary, and treasurer. This constitutes a change of control as all directors have changed. (8-K filed 2010-06-24)

2010-08-29: Mark Embry resigns as director and is replaced with Bryan Cowan as sole director, president, secretary, and treasurer. This constitutes a change of control. (8-K filed 2010-09-21)

2010-12-03: Protocall files 15-12G.

The State of Nevada permanently revoked Protocall’s corporate charter for failure to file annual list of directors & officers and pay franchise tax for years 2011 through 2018.

2015-01-05: Pacific Stock Transfer Company was appointed as Transfer Agent for Protocall. (Statement on Shareholder Roll dated 10-21-2019 provided by Pacific Stock Transfer Company). Note: Records show 1,000,000,000 Authorized and 1,509,228,968 Issued & Outstanding common shares resulting in 509,228,968 common shares that were issued in excess of authorized common shares in 2011.

PROTOCOLL TECHNOLOGIES INC. (PCLI)
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2019-02-16: International Venture Society LLC (IVS) is designated as Custodian of Protocall Technologies Incorporated by Order of District Court of Clark County, Nevada. (ORDER Case No: A-18-786764-P) This is a change of control.

2019-04-19: Xtra Crypto Mining Inc (owned 100% by Paul Knudson) contracts to acquire 1 share of Special 2019 Series A Preferred with 51% voting rights. (Securities Purchase Agreement between IVS and Xtra Crypto dated 4-19-2019). Xtra Crypto Mining Inc sold 1 share of Special 2019 Series A Preferred with 51% voting rights to affiliate Austin Homes LLC (100% owned by Paul Knudson) on 4-27-2019. This is a change of control event.

2019-04-26: Certificate of Revival issued by Nevada for Protocall Technologies Incorporated. (NV Doc. No. 20190181595-11, C12970-1998)

2019-04-26: Paul Knudson was appointed as President, Secretary and Treasurer on 4-23-2019. (NV Doc. No. 20190181597-33, Entity: C12970-1998)

2019-04-29: Paul Knudson was elected as the sole director at Special Meeting of Stockholders conducted by Custodian, IVS. (Exh C of IVS Motion to Discharge Custodianship and Enter Final Order dated 5-10-19 in Case No. A-18-786764-P, Granted as Final Order entered 6-18-2019 District Court, Clark County, NV)

2019-05-02: Protocall filed a Certificate of Designation creating 1 share of Special 2019 Series A Preferred with 51% voting rights. (NV Doc. No. 20190193887-98, Entity C12970-1998). This caused a change of control upon delivery to Xtra Crypto Mining Inc.

2019-05-23: Protocall amended Articles of Incorporation to increase common stock authorization to 2,000,000,000.

2019-06-13: Protocall Technologies Incorporated, a Nevada corporation, filed Foreign Profit Corporation Articles of Domestication in Wyoming. (ID: 2019-000861240)

2019-06-18: ORDER discharging International Venture Society as Custodian, with full control of Protocall Technologies Incorporated returned to its board of directors and closed the case. (FINAL ORDER Case No. A-18-786764-P, Dept. No. XXII, District Court Clark County, Nevada signed 6-17-2019. Notice of Entry of Order was filed 6/19/2019) This is a change of control to board of directors consisting of sole director Paul Knudson.

2019-07-01: Nevada Certificate of Dissolution of Protocall Technologies Incorporated effective 6-29-2019. (NV Doc. No. 20190281282-55, C12970-1998)

2019-11-18: Applied to OTCIQ

2019-11-19: OTCIQ application returned due to unresolved FINRA issues.

2019-12-18: PCLI changed line of business to real estate. PCLI designs, develops, builds, owns, and operates residential and commercial real estate for its own portfolio, clients, or as joint ventures.

PCLI engaged with FINRA to document and resolve corporate issues regarding corporate actions. Having resolved the FINRA issues, PCLI Reapplied to OTCIQ on 2021-04-12.

2021-06-30: OTCIQ completed their background checks and authorized access to file disclosures to bring current.

PROTOCOLL TECHNOLOGIES INC. (PCLI)
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2021-07-31: PCLI files Disclosure Statements for 2019, 2020, 1QTR 2021, and 2QTR 2021 with OTCIQ to bring current.

2021-11-04: PCLI acquired JR Development LLC, as a wholly owned subsidiary, from Paul Knudson for \$250,443.62 as part of the recapitalization loan. JR Development LLC owned a 27.383% equity stake in North Allen Avenue LLC. With the acquisition of JR Development LLC, PCLI now owns 100% of North Allen Avenue LLC and its 34 lots are being developed in the River's Edge 2 subdivision in Fruitland, Idaho.

2022-07-19: PCLI engaged Integritat Accounting & Advisors LLC to perform an audit in preparation for a Reg A filing to raise expansion capital.

Subsequently,

2023-07-14: Final Plat of River's Edge 2 subdivision is recorded. This recording allows building permits to be issued and construction of single-family homes to commence.

2023-08-02: Building permit for Lot 6 Block 2 is issued and construction begins.

2023-08-30: Building permit for Lot 5 Block 2 is issued and construction begins.

2023-09-14: Building permit for Lot 4 Block 2 is issued and construction begins.

2023-09-14: Building permit for Lot 3 Block 2 is issued and construction begins.

2024-11-12: PCLI conducted a 100:1 Reverse Split of their common stock, thereby reducing the issued and outstanding common shares from 1,509,228,968 to 15,092,426.

2025-04-25: PCLI files re-amended OTC Disclosure to contain restatements of financials that include a \$914,594 impairment of the RE2 development land in 2022. Affiliates inability to provide adequate documentation of the basis history precluded inclusion of the development land on financial statements resulting in PCLI's inability to complete an audit required for our Reg A offering.

NOTE 2 – GOING CONCERN

These financial statements have been prepared on a going concern basis which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business for the foreseeable future. PCLI has an Accumulated Deficit \$(58,731,513) from operations since inception in 1996 through corporate Revival dated April 26, 2019. Company has an accumulated deficit of \$(1,992,820) since corporate Revival dated April 26, 2019 and has incurred an annual 2023 net loss of \$(410,911). PCLI's annual 2023 total for net cash provided by operating activities was \$(13,759), annual 2023 total of net cash provided by investing activities of \$(61,697), and annual 2023 total net cash provided by financing activities of \$72,564.

Management's plans include raising capital through the debt and equity markets to fund operations and eventually, generating profit through its business; however, there can be no assurance that the Company will be successful in such activities. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classifications of the liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

PROTOCOLL TECHNOLOGIES INC. (PCLI)
Amended Notes to Consolidated Financial Statements
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Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America or (“U.S. GAAP”) as found in the Accounting Standards Codification (“ASC”), the Accounting Standards Update (“ASU”) of the Financial Accounting Standards Board (“FASB”) and are expressed in US Dollars. Significant accounting policies applicable to the Company are summarized as follows:

The Company has elected a December 31 year-end date.

Cash and Cash Equivalents

For purposes of reporting within the statements of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid investments with a maturity of three months or less to be cash and cash equivalents. We maintain cash balances in non-interest-bearing accounts, which do not currently exceed federally insured limits.

Employee Stock-Based Compensation

The Company accounts for stock-based compensation in accordance with ASC 718 Compensation – Stock Compensation (“ASC 718”). ASC 718 addresses all forms of share-based payment (“SBP”) awards including shares issued under employee stock purchase plans and stock incentive shares. Under ASC 718, awards result in a cost that is measured at fair value on the awards’ grant date, based on the estimated number of awards that are expected to vest and will result in a charge to operations.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP require 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 balance sheet and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Subsequent Events

In accordance with ASC Topic 855, “Subsequent Events”, which establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued, the Company has evaluated all events or transactions that occurred after December 31, 2023, up through the date the Company issued the financial statements for disclosure consideration.

Property & Equipment

All property and equipment purchases are recorded at cost and will be depreciated over the estimated useful lives of the assets. Straight-line and declining balance methods of depreciation will be used in calculating the annual provision for depreciation. The cost of maintenance and repairs will be expensed

PROTOCOLL TECHNOLOGIES INC. (PCLI)
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while major improvements and acquisitions will be capitalized. Gains or losses from disposition will be reflected in current operations.

Accounting for the impairment of long-lived assets

The Company annually reviews its long-lived assets for impairment or whenever events or changes in circumstances indicate that the carrying amount of assets may not be recoverable. Impairment may be the result of becoming obsolete from a change in the industry or recent technologies. Impairment is present if the carrying amount of an asset is less than its undiscounted cash flows to be generated. If an asset is considered impaired, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the asset. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

Related parties

Under ASC 850 “Related Party Transactions” an entity or person is considered to be a “related party” if it has control, significant influence or is a key member of management personnel. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties. The Company, in accordance with the standard ASC 850 presents disclosures about related party transactions and outstanding balances with related parties, see Note 7.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Certain conditions may exist as of the date the 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 unasserted 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 financial statements. If the assessment indicates that a potentially 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 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.

Revenue Recognition.

PROTOCOLL TECHNOLOGIES INC. (PCLI)
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Unaudited

The Company will recognize revenues in accordance with ASC 606 – “Revenue from Contracts with Customers”. The Company applies the following five steps to determine the appropriate amount of revenue to be recognized as it fulfills its obligations under each of its agreements:

- Identify the contract with a customer.
- Identify the performance obligations in the contract.
- Determine the transaction price.
- Allocate the transaction price to performance obligations in the contract; and
- Recognizing revenue as the performance obligation is satisfied.

Cost of Revenue

The Company’s cost of revenue consists primarily of master lease obligations, land development and building construction costs, interest, and corporate operations and management expenses.

Financial Instruments

The Company’s financial instruments consist primarily of cash, and cash equivalents, and amounts due to related party. The carrying amounts of such financial instruments approximate their respective estimated fair value due to the short-term maturities and approximate market interest rates of these instruments.

The Company also follows the guidance of the ASC Topic 820-10 “Fair Value Measurements and Disclosures”, with respect to financial assets and liabilities that are measured at fair value. ASC 820-10 establishes a three-tier fair value hierarchy that prioritizes the inputs used in measuring fair value as follows:

- Level 1: Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.
- Level 2: Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques (e.g. Black-Scholes Option-Pricing model) for which all significant inputs are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Where applicable, these models project future cash flows and discount the future amounts to a present value using market-based observable inputs; and
- Level 3: Inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques, including option pricing models and discounted cash flow models.

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

Leases

PROTOCOLL TECHNOLOGIES INC. (PCLI)
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We determine if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (“ROU”) assets, other current liabilities, and operating lease liabilities in our balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our balance sheet. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we generally use our incremental borrowing rate based on the estimated rate of interest for collateralized borrowing over a similar term of the lease payments at commencement date. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Our lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Income Tax Provisions

Income taxes are determined in accordance with the provisions of ASC 740, “Income Taxes”. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Any effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

For the year ended December 31, 2023, the Company did not have any interest and penalties associated with tax positions. As of December 31, 2023, the Company did not have any significant unrecognized uncertain tax positions.

The Company intends to file income tax returns in the U.S. federal tax jurisdiction and various state tax jurisdictions. The tax years for 2019, 2020, 2021, 2022, 2023 and 2024 remain open for examination by federal and/or state tax jurisdictions pending completion of audit and filing of tax returns. The Company is currently not under examination by any other tax jurisdictions for any tax year.

Net loss per common share

The Company computes earnings per share (“EPS”) in accordance with ASC 260, “Earnings per Share”. Basic EPS is measured as the income or loss available to common shareholders divided by the weighted average common shares outstanding for the period. Diluted EPS is like basic EPS but presents the dilutive effect on a per share basis of potential common shares (e.g., convertible securities, options, and warrants) as if they had been converted at the beginning of the periods presented, or issuance date, if later. Potential common shares that have an anti-dilutive effect (i.e., those that increase income per share or decrease loss per share) are excluded from the calculation of diluted EPS.

Adoption of Recent Accounting Pronouncements

The Company is reviewing recent accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

PROTOCOLL TECHNOLOGIES INC. (PCLI)
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Recently Adopted Accounting Standards

Management has considered recent accounting pronouncements issued. The Company's management believes that these recent announcements will not have a material effect on the Company's financial statements and the disclosure necessary for these recent pronouncements will be made in the Company's financial statements.

In February 2016, the FASB issued Accounting Standards Update ("ASU") 2016-02, Leases ("ASC 842"). The guidance requires lessees to recognize almost all leases on their balance sheet as a right-of-use asset and a lease liability. For income statement purposes, the FASB retained a dual model, requiring leases to be classified as either operating or finance. Lessor accounting is like the current model but updated to align with certain changes to the lessee model and the new revenue recognition standard. Existing sale-leaseback guidance, including guidance for real estate, is replaced with a new model applicable to both lessees and lessors. ASC 842 is effective for fiscal years beginning after December 15, 2018.

NOTE 4 – LEASES, PLANT AND EQUIPMENT

Company has leased the RINK facility. The RINK leases are as RINK Master Lease liabilities and as RINK Lease ROU (Right of Use) assets. This lease expires in May of 2025.

Company manages the Pines Self Storage (PSS) for a monthly fee. This management agreement expires in 2025.

PCLI has options to purchase both the RINK facility and PSS. As of April 26, 2025, PCLI intends to let the lease, management contract and options expire.

NOTE 5 – INCOME TAXES

Deferred tax assets and liabilities are recognized for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The deferred tax assets of the Company relate primarily to operating loss carryforwards for federal income tax purposes.

A full valuation allowance for deferred tax assets has been provided because the Company believes it is not more likely than not that the deferred tax asset will be realized. Realization of deferred tax assets is dependent on the Company generating sufficient taxable income in future periods.

The Company periodically evaluates its tax positions to determine whether it is more likely than not that such positions would be sustained upon examination by a tax authority for all open tax years, as defined by the statute of limitations, based on their technical merits. As of April 25, 2025, pending completion of

PROTOCOLL TECHNOLOGIES INC. (PCLI)
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the tax filings, PCLI has not established a liability for uncertain tax positions or calculated their net operating loss carry forwards.

NOTE 6 – STOCKHOLDERS’ EQUITY & CONVERTIBLE NOTES PAYABLE

Common stock

The Company is authorized to issue 2,000,000,000 shares of common stock, par value \$0.001. As of January 15, 2015, there were 1,509,228,968 shares issued and outstanding. As of December 31, 2018, December 31, 2019, December 31, 2020, December 31, 2021 and December 31, 2022, there are 1,509,228,968 shares issued and outstanding.

As of October 20, 2023, there are 1,509,228,968 shares of common stock issued and outstanding. Subsequently, PCLI conducted a 100:1 Reverse Split of common shares published 11-12-2024 that reduced the issued and outstanding common to 15,092,426.

As of April 25, 2025, there are 15,092,426 shares of common stock issued and outstanding.

Preferred Stock

The Company is authorized to issue unlimited Preferred stock, par value .001, and one (1) Special 2019 Series A Preferred .001.

On November 23, 2021, PCLI designated five million (5,000,000) shares of Series B Preferred stock.

As of October 20, 2023 and April 25, 2025, there are zero (0) Preferred, zero (0) Series B Preferred, and one (1) Special 2019 Series A Preferred shares issued and outstanding.

Special 2019 Series A Preferred

On April 8, 2019, the Corporation issued this Certificate of Designation of Special 2019 Series A Preferred Stock of Protocall Technologies, Inc. (pursuant to NRS 78.1955) with rights as designated:

Special 2019 Series A Preferred Stock

Section 1. Designation and Amount. The designation of this class of capital stock shall be “Special 2019 Series A Preferred”, par value \$.001 per share (the “2019 Series A Preferred Stock”). The number of authorized shares of 2019 Series A Preferred Stock is one (1) share.

Section 2. Voting Rights. Except as otherwise required by law, the holder of the share of 2019 Series A Preferred Stock shall have the following rights:

- (a) Number of Votes: Voting with Common Stock. Except as provided by Nevada statutes or Section 2(b) below, the holder of the 2019 Series A Preferred Stock shall vote together with the holders of preferred stock (including on an as converted basis), par value \$0.001, and common stock, par value \$0.001 per share, of the Corporation (the “Common Stock”) as a single class. The 2019 Series A Preferred Stock stockholder is entitled to 51% of all votes (including, but not limited to, common stock, and preferred stock (including on an as converted basis) entitled to vote at each meeting of stockholders of the Corporation (and written actions of stockholders in lieu of meetings) with respect to any and all matters presented to the stockholders of the Corporation

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for their action or consideration. The 2019 Series A Preferred Stock shall not be divided into fractional shares.

- (b) Adverse Effects: The Corporation shall not amend, alter, or repeal the preferences, rights, powers, or other terms of the 2019 Series A Preferred Stock so as to affect adversely the 2019 Series A Preferred Stock or the holder thereof without the written consent or affirmative vote of the holder of the 2019 Series A Preferred Stock given in writing or by vote at a meeting, consenting, or voting (as the case may be) separately as a class.

Section 3. Conversion into common shares. The share of 2019 Series A Preferred Stock shall convert into common shares at a conversion rate of 1 preferred to 1,000,000,000 common shares. The holder of the 2019 Series A Preferred Stock can affect the conversion at any time. The conversion in to common is a right and conversion is not required.

Section 4. Dividends, Liquidation. The share of 2019 Series A Preferred Stock shall not be entitled to any dividends in respect thereof and shall not participate in any proceeds available to the Corporation's shareholders upon the liquidation, dissolution or winding up of the Corporation.

Section 5. No Impairment. The Corporation shall not intentionally take any action which would impair the rights and privileges of the 2019 Series A Preferred Stock set forth herein or the rights of the holder thereof. The Corporation will not, by amendment or its certificate of incorporation or through any reorganization, transfer of assets, consolidation, merger, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms to be observed or performed hereunder by the Corporation, but will at all times in good faith assist in the carrying out of all the provisions herein and in the taking of all such action as may be necessary or appropriate in order to protect the rights of the holder of the 2019 Series A Preferred Stock against impairment.

Section 6. Replacement Certificate. In the event that the holder of the 2019 Series A Preferred Stock notifies the Corporation that the stock certificate evidencing the share of 2019 Series A Preferred Stock has been lost, stolen, destroyed or mutilated, the Corporation shall issue a replacement stock certificate evidencing the 2019 Series A Preferred Stock identical in tenor and date to the original stock certificate evidencing the 2019 Series A Preferred Stock, provided that the holder executes and delivers to the Corporation an affidavit of lost stock certificate and an agreement reasonably satisfactory to the Corporation to indemnify the Corporation from any loss incurred by it in connection with such 2019 Series A Preferred Stock certificate.

As of October 20, 2023 and April 25, 2025, there is one (1) share of 2019 Series A Preferred stock issued.

Series B Preferred stock

On November 23, 2021, the Corporation filed Articles of Amendment (Wyoming Amendment ID: 2021-003483997) Certificate of Designation of Series B Preferred Stock of Protocall Technologies, Inc. (pursuant to Wyoming Business Corporation Act, Article 6, Section 17-16-602(a)(i) and (b)) with rights as designated:

Series B Preferred Stock

Section 1. Designation and Amount. The designation of this series of preferred stock shall be "Series B Preferred" at par value \$0.001 per share. The number of authorized shares of Series B Preferred stock is five million (5,000,000).

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Section 2. Voting Rights. Except as otherwise required by law, the holder of Series B Preferred stock shall have the following rights:

- (a) Number of Votes: Voting: Except as provided by Wyoming statutes or Section 2(b) below, the holders of Series B Preferred stock shall only vote on matters affecting the Series B Preferred stock's rights, preferences, and limitations. Series B Preferred stock shall have no other voting rights and shall not vote with common shares with respect to all matters presented to the common share stockholders of the Corporation for their action or consideration.
- (b) Adverse Effects: The Corporation shall not amend, alter, or repeal the preferences, rights, powers, or other terms of the Series B Preferred stock so as to affect adversely the Series B Preferred stock or the holder(s) thereof without the written consent or affirmative vote of 80% of the Series B Preferred shareholders given in writing or by vote in a meeting, consenting or voting (as the case may be) separately as a class.

Section 3. Conversion into common shares. The Series B Preferred Stock shall convert into common shares at a conversion rate of 1 Series B Preferred share to 1,000 common shares. The holders of the Series B Preferred Stock can affect the conversion at any time. The conversion into common is a right and conversion is not required.

Section 4. Dividends, Liquidation. Series B Preferred shares shall be irrevocably tied to the real assets acquired by their issuance and shall be entitled to any dividends in respect thereof; and shall have preferential liquidation rights to the entirety of the real assets acquired by their issuance upon the liquidation, dissolution or winding up of the Corporation. The real assets acquired by issuance of Series B Preferred shares shall be separately accounted for in the books of the corporation as reserved Series B Preferred assets. Upon conversion of any percentage portion of the Series B Preferred shares into common shares, that percentage portion of the reserved real assets shall then be accounted as common assets of the corporation. That percentage portion of the Series B Preferred shares that are converted shall be turned into the corporation and cancelled.

Section 5. No Impairment. The Corporation shall not intentionally take any action which would impair the rights and privileges of the Series B Preferred stock set forth herein or the rights of the holders thereof. The Corporation will not, by amendment of its certificate of incorporation or through any reorganization, transfer of assets, consolidation, merger, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms to be observed or performed hereunder by the Corporation, but will at all times in good faith assist in the carrying out of all the provisions herein and in the taking of all such action as may be necessary or appropriate in order to protect the rights of the holders of the Series B Preferred Stock against impairment.

Section 6. Replacement Certificate. In the event that the holder of Series B Preferred stock notifies the Corporation that a stock certificate evidencing shares of Series B Preferred Stock has been lost, stolen, destroyed or mutilated, the Corporation shall issue a replacement stock certificate evidencing the Series B Preferred stock identical in tenor and date to the original stock certificate evidencing the Series B Preferred stock, provided that the holder executes and delivers to the Corporation an affidavit of lost stock certificate and an agreement reasonably satisfactory to the Corporation to indemnify the Corporation from any loss incurred by it in connection with such Series B Preferred stock certificates.

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As of October 20, 2023 and April 25, 2025, there are zero shares of Series B Preferred Stock issued.

NOTE 7 – RELATED PARTY TRANSACTIONS

Paul Knudson is the sole Director, CEO, CFO and Secretary of the Company.

Paul Knudson owns 100% of Xtra Crypto Mining Inc., Austin Homes LLC, The Pines Townhomes LLC (dba The Pines Self Storage), T&L Transport LLC (dba T&L Funding) and was previously the 100% owner of JR Development LLC, and majority owner of North Allen Avenue LLC before their acquisition by PCLI. Mary A Veatch is related party and owns Infinity 3 LLC.

Paul Knudson, et.al., is the source of funding, contracts, and facilities used to recapitalize PCLI during the process of rehabilitation from a defunct corporation to a viable, current entity. As such, the following transactions are all related party transactions involving Paul Knudson.

1. Control of PCLI through acquisition of PCLI Special 2019 Series A Preferred Stock by Xtra Crypto Mining Inc and subsequently, Austin Homes LLC.
2. Wonka 3 and Wonka 4 leases with The Pines Townhomes LLC dba The Pines Self Storage, subsequently traded for equity interest in North Allen Avenue LLC subdivision.
3. The Rink Lease and purchase options.
4. The Pines Self Storage Master Lease management and purchase options.
5. All convertible loans to PCLI to date from Paul Knudson, Austin Homes LLC, The Pines Townhomes LLC, Mary A Veatch, Infinity 3 LLC, and T&L Transport LLC.
6. Acquisition of interest in North Allen Avenue LLC.
7. Acquisition of JR Development LLC's interest in North Allen Avenue LLC.

NOTE 8 – MANAGEMENT

The following table sets forth the names and positions of our executive officers who have served during the 2023 fiscal year. Directors will be elected at our annual meeting of stockholders or serve for one year or until their successors are elected and qualify. Officers are elected by the Board and their terms of office are, except to the extent governed by employment contract, at the discretion of the Board.

Name	Position	Appointed	Resignation
Paul Knudson	Director	April 22, 2019	N/A
Paul Knudson	CEO, CFO, Secretary	April 22, 2019	N/A

The Company CEO, Paul Knudson, is compensated \$10,000 per month for his services under an Employment Contract effective April 22, 2019, with an annual incentive bonus equal to 12% of the increased Total Equity. The Company has not generated significant revenue to date and has not paid for these services, compensation is recorded as an Other Current Liabilities – Accrued Salaries – Officers.

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NOTE 9 – SECURITY OWNERSHIP AND BENEFICIAL OWNERSHIP BY MANAGEMENT

The following table presents information, to the best of our knowledge, about the beneficial ownership of our common stock as of April 25, 2025, held by those persons known to beneficially own more than 5% of our capital stock and by our directors and executive officers.

Individual Name or Entity Name	Position/Company Affiliation	City and State	Number of Shares Owned	Class of Shares Owned	Percentage of Class of Shares Owned
Austin Homes LLC Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1	Special 2019 Series A Preferred	100 %
Tuxtla LLC, Paul Knudson	CEO, CFO, Director	Fruitland, Idaho	1257241*	Common	8.330 %
Jeff Drapkin	5% Control Person	Dallas, TX	1100000	Common	7.288 %
Glen Alzate	5% Control Person	Boca Raton, FL	1000000^	Common	6.626 %
Stephen Carl Bradshaw	5% Control Person	Lewisville, TX	900000^	Common	5.963 %
Great Falls Inv LLC, Ashvin Mascarenhas	5% Control Person	Vero Beach, FL	900000	Common	5.963 %
Chris Muneio	5% Control Person	West Palm Beach, FL	850000	Common	5.632 %

^Shares are identified as among the 509,228,968 common shares that were issued in excess of the authorized common shares in 2011.*Shares were acquired in open market transactions.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Operating Leases under ASC 842

On March 1, 2020, the Company entered into a 5-year operating lease agreement with a related party effective June 1, 2020, to lease up to 2000 square feet of space (“Rink Master Lease”), in Manitoba, Canada and up to 1.5 MW of future electrical capacity upgrade, to be used as a data center for crypto mining. The termination date of the lease is May 31, 2025. The present value of the future lease payments was determined to be \$36,389. The monthly payment is \$700.

Lease expense for the year ended December 31, 2023 was \$8,400. Lease expense consisted of the amortization of the right of use asset and interest expense for year ended December 31, 2023 being \$7472 and \$928, respectively.

Lease expense for the year ended December 31, 2022, was \$8,400. Lease expense consisted of the amortization of the right of use asset and interest expense for 2022 being \$7,038 and \$1362, respectively. Future minimum payments for the operating lease obligation were as follows:

Year Ending	Amount	Year Ending	Amount
<u>December 31, 2023</u>		<u>December 31, 2022</u>	
2024	8,400	2023	8,400
Thereafter	<u>3,500</u>	2024	8,400
Total lease payments	\$ 11,900	Thereafter	<u>3,500</u>
		Total lease payments	\$ 20,300
Less amounts representing		Less amounts representing	
Interest	<u>\$ (519)</u>	Interest	<u>\$ (1,447)</u>

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Present value of minimum Lease payments	\$	11,381		Present value of minimum Lease payments	\$	18,853
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The right of use asset of the operating lease had the following changes in the years ended December 31, 2023 and 2022:

	<u>Estimated Life in years</u>	<u>2023</u>	<u>2022</u>
Right of Use Asset	5	\$ 36,389	\$ 36,389
Right of Use asset total		\$ 36,389	\$ 36,389
Less: Accumulated Amortization		<u>\$ (25,008)</u>	<u>\$ (17,536)</u>
Right of Use asset, net		\$ 11,381	\$ 18,853

Other rent and lease arrangements

On January 1, 2020, PCLI entered into an agreement to manage the Pines Self Storage wherein PCLI will receive 5% of the storage unit rents. The agreement has provisions to earn additional fees and an option to purchase interest in the property. No value has been assigned to future fees or options.

PCLI entered into a month-to-month office rental agreement with Austin Homes LLC for \$250.00 per month for shared office space at 912 Bobwhite Street, Fruitland, Idaho 83619. 912 Bobwhite Street is owned by CEO Paul Knudson.

NOTE 11 - CONTINGENCIES & LITIGATION.

During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with FASB 450-20-50, Contingencies. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. The company has no active or known pending litigation.

Limitation of Liability of Directors

Pursuant to the Wyoming General Corporation Law, our Articles of Incorporation exclude personal liability for our Directors for monetary damages based upon any violation of their fiduciary duties as Directors, except as to liability, acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or any transaction from which a Director receives an improper personal benefit. This exclusion of liability does not limit any right which a Director may have to be indemnified and does not affect any Directors' liability under federal or applicable state securities laws. We have agreed to indemnify our Directors against expenses, judgments and amounts paid in settlement in connection with any claim against a Director if he acted in good faith and in a manner, he believed to be in our best interests.

NOTE 12 – SUBSEQUENT EVENTS

Subsequent Events have been reviewed through April 25, 2025, for inclusion in these Disclosures.

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, Paul Knudson certify that:

1. I have reviewed this Disclosure Statement for Protocall 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.

4/25/2025

/s/ Paul Knudson

Principal Financial Officer:

I, Paul Knudson certify that:

1. I have reviewed this Disclosure Statement for Protocall 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.

04/25/2025

/s/ Paul Knudson