Disclosure Statement Pursuant to Alternative Reporting Standard
Disclosure Guidelines for the Pink® Market

Specificity Inc.
8429 Lorraine Rd., Suite 377
Lakewood Ranch, FL 34202
813.364.4744
specificityinc.com
info@specificity.com
NAICS Code: 541810

(OTCQB: SPTY)

Annual Report

For the year ended December 31. 2024 (the "Reporting Period")

Outstanding Shares
The number of shares of our Common Stock issued and outstanding was 13,508,308 as of July 15, 2025

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 during this reporting period:

Yes: ☐ No: ☒

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

Issuer Name and History: Incorporated as Specificity, Inc. in Nevada on November 25, 2020.

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

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

Current State and Date of Incorporation or Registration: Registered in Florida as foreign corporation on April 30, 2021. Originally incorporated in Nevada on November 25, 2020.

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

Prior Incorporation Information for the issuer and any predecessors during the past five years:
Incorporated in Nevada on November 25, 2020.

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception: *None.*

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months: None.

Address of the issuer's principal executive office:
8429 Lorraine Rd., Suite 377, Lakewood Ranch, FL 34202

Address of the issuer's principal place of business:
☒ *Check if principal executive office and principal place of business are the same address:*

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

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

2) Security Information

Transfer Agent

Name: West Coast Stock Transfer
Phone: (619) 664-4780
Email: frbrickell@wcsti.com
Address: 721 N. Vulcan Ave. Ste. 106, Encinitas, CA 92024

Publicly Quoted or Traded Securities:

Trading symbol:	SPTY	
Exact title and class of securities outstanding:	Common,	
CUSIP:	84752X101	
Par or stated value:	$0.001	
Total shares authorized:	50,000,000	as of date: December 31, 2024
Total shares issued and outstanding:	13,539,544	as of date: December 31, 2024
Total number of shareholders of record:	103	as of date: December 31, 2024

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

Exact title and class of the security:	Series A Preferred	
Par or stated value:	$0.001	
Total shares authorized:	1,000,000	as of date: December 31, 2024
Total shares outstanding:	1,000,000	as of date: December 31, 2024

Total number of shareholders of record:	1	as of date: December 31, 2024

Exact title and class of the security:	Series B Preferred	
Par or stated value:	$0.001	
Total shares authorized:	560,000	as of date: December 31, 2024
Total shares outstanding:	560,000	as of date: December 31, 2024
Total number of shareholders of record:	3	as of date: December 31, 2024

Security Description:

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

Common stockholders are entitled to one vote per share on all matters submitted to a vote of stockholders.

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

Series A preferred stock is entitled to 80% of all voting rights available at the time of any vote. In the event of liquidation or dissolution of the Company, the holders of Series A preferred stock are entitled to share ratably in all assets remaining after payment of liabilities and have no liquidation preferences. Holders of Series A preferred stock have a right to convert each share of Series A into five shares of common stock.

Series B preferred stock does not have any voting rights. In the event of liquidation or dissolution of the Company, the holders of Series B preferred stock are entitled to share ratably in all assets remaining after payment of liabilities and have no liquidation preferences. Holders of Series B preferred stock have a right to convert each share of Series B on a prorate basis of exactly ten (10) percent of the issued and outstanding common stock of the Company.

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

None, except voting rights of Series A preferred stockholders as described above.

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 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 Opening Balance: Date 1/1/2023 Common: 10,344,482 Preferred A: 1,000,000 Preferred B: 560,000									
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.**
6/30/2023 – 12/31/2023	New Issuance	85,615	Common	$1.35	No	Tysadco Partners (Brian Loper)	Stock for Services	Restricted	Rule 144
11/29/2023	New Issuance – Strata Agreement	400,000	Common	$0.25	Yes	ClearThink Capital Partners LLC (Brian Loper)	Cash for Stock	Restricted	Rule 144
11/29/2023	New Issuance – Strata Agreement	200,000	Common	$0.25	Yes	ClearThink Capital Partners LLC (Brian Loper)	Stock Incentive Fee	Restricted	Rule 144
04/25/2023	New Issuance	50,000	Common	$1.25	No	LGH Investments, LLC (Lucas Hoppel)	Convertible Debt Consideration	Restricted	Rule 144
02/24/2023 – 12/31/2023	New Issuance – S1 Offering	136,341	Common	$1.50	No	Cede & Co.	Cash for Stock	Restricted	Rule 144
Shares Outstanding on Date of This Report: Ending Balance: Date 12/31/2023 Common: 11,216,438 Preferred: 1,000,000 Preferred B: 560,000									

Shares Outstanding Opening Balance: Date 1/1/2024 Common: 11,216,438 Preferred A: 1,000,000 Preferred B: 560,000									
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.**
02/02/2024	New Issuance (One-Time)	100,000	Common	$0.50	Yes	LGH Investments, LLC (Lucas Hoppel)	Debt Conversion for Stock	Restricted	Rule 144
01/31/24–12/31/2024	New Issuance (Monthly Issuance)	118,975	Common	Various	No	Tysadco Partners (Brian Loper)	Stock for Services	Restricted	Rule 144
07/01/2024	New Issuance – 506 (home Q Shareholder)	50,000	Common	$0.75	No	Todd L. Greamo	Cash for Stock	Restricted	Rule 144
07/05/2024	New Issuance – 506 (home Q Shareholder)	13,334	Common	$0.75	No	Robert Foster	Cash for Stock	Restricted	Rule 144
08/14/2024	New Issuance – 506 (home Q Shareholder)	6,667	Common	$0.75	No	Robert Bonafiglio	Cash for Stock	Restricted	Rule 144
08/15/2024	New Issuance – 506 (home Q Shareholder)	20,000	Common	$0.75	No	Jacki Berry	Cash for Stock	Restricted	Rule 144
08/21/2024	New Issuance – 506 (home Q Shareholder)	20,000	Common	$0.75	No	Diane Carra	Cash for Stock	Restricted	Rule 144
08/21/2024	New Issuance – 506 (home Q Shareholder)	20,000	Common	$0.75	No	Anthony Carra	Cash for Stock	Restricted	Rule 144
08/21/2024	New Issuance – 506 (home Q Shareholder)	53,333	Common	$0.75	No	John Faria	Cash for Stock	Restricted	Rule 144
09/09/2024	New Issuance – 506 (home Q Shareholder)	10,000	Common	$0.75	No	William Tatro	Cash for Stock	Restricted	Rule 144
09/25/2024	New Issuance – 506 (home Q Shareholder)	6,667	Common	$0.75	No	Michael Tatro	Cash for Stock	Restricted	Rule 144

09/30/2024	New Issuance – 506 (home Q Shareholder)	13,334	Common	$0.75	No	James Hall	Cash for Stock	Restricted	Rule 144
10/24/2024	New Issuance – 506 (home Q Shareholder)	10,000	Common	$0.75	No	Trenton & Sandra Adams 2006 Trust	Cash for Stock	Restricted	Rule 144
11/20/2024	New Issuance – 506 (home Q Shareholder)	13,334	Common	$0.75	No	John Economou	Cash for Stock	Restricted	Rule 144
12/16/2024	New Issuance – 506 (home Q Shareholder)	13,334	Common	$0.75	No	Charlene Anderson	Cash for Stock	Restricted	Rule 144
12/31/2024	New Issuance (Subscription Receivable)	6,667	Common	$0.75	No	Gordon Forsberg	Cash for Stock	Restricted	Rule 144
12/31/2024	New Issuance (Subscription Receivable)	6,667	Common	$0.75	No	Cheryl Anderson	Cash for Stock	Restricted	Rule 144
12/31/2024	New Issuance (Subscription Receivable)	30,294	Common	$0.75	No	Todd L. Greamo	Cash for Stock	Restricted	Rule 144
11/20/2024	New Issuance	1,800,000	Common	$0.86	No	HomeQ	Stock Consideration for Asset Deal	Restricted	Rule 144
12/31/2024	New Issuance	10,500	Common	$1.25	No	Clear Think Capital Partners, LLC	Cash	Restricted	Rule 144
Shares Outstanding on Date of This Report: Ending Balance: Date 12/31/2024 Common: 13,539,544 Preferred: 1,000,000 Preferred B: 560,000									

B. Promissory and Convertible Notes

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

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

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder. *** You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
04/25/2023	$209,671	$220,000	$75,777	March 24, 2024 (in Default, no action by Lender intends to convert)	Convertible at 01.50 per $1.00 in debt outstanding	LGH Investments, LLC	Working Capital Bridge Loan

4) Issuer's Business, Products and Services

Business Overview

Specificity, Inc. (hereinafter referred to as the "Company") was incorporated in the State of Nevada on November 25, 2020 ("Inception"). The Company's principal headquarters is located at 8429 Lorraine Rd., Suite 377, Lakewood Ranch, FL 34202.

The Company is a full service digital marketing firm that delivers cutting-edge marketing solutions to identify and market in real-time to potential customers who are actively in the buying cycle. The Company's digital marketing solutions focus on Business to Business ("B2B") and Business to Consumer ("B2C") consumer markets and give small and medium sized businesses a fair chance to capture online traffic. The Company's underlying technology solution utilizes BiToS and Mobile Advertising Identifiers (MAIDs) to build audiences, effectively eliminating bot traffic and ad waste and produces real-time messaging opportunities to reach target audiences more efficiently than broad based market messaging platforms. The Company also implements intuitive ad sequencing, audience ID technology, Artificial Intelligence ("AI") integration, saturation modeling, conversion funneling, Customer Relationship Management ("CRM") integration, traffic resolution, and comprehensive analytics reporting.

The Company's digital marketing capabilities were acquired through organic development in-house and through its efforts as a tech incubator and early adopter of innovative marketing tools. The Company principally generates revenue from its primary digital marketing solution; however, it has three other digital marketing solutions for which development is in varying stages of completion and/or waiting to be deployed to the marketplace. Refer to Note 3 – Revenue from Contracts with Customers for additional discussion about our digital marketing solution offerings.

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

None.

B. Describe the issuers' principal products or services.

The Company offers three digital marketing solutions within its single segment business.

1. Tradigital Partners - White-Label Digital Marketing Solutions for Ad Agencies.
Tradigital Partners is a specialized white-label digital marketing service designed exclusively for

advertising agencies to partner their traditional campaigns with digital. This solution allows agencies to expand their service offerings by providing cutting-edge digital marketing solutions under their own brand, without the need for in-house expertise or infrastructure.

2. Put-Thru - Enterprise-Grade Digital Marketing, Scaled for SMBs. Put-Thru is a digital marketing tech stack designed specifically for small and medium-sized businesses (SMBs). Unlike enterprise-level marketing platforms that require significant investment and expertise, Put-Thru delivers powerful digital advertising solutions at an affordable price point, helping SMBs compete with larger brands.

3. Pickpocket - DIY Digital Marketing Platform for Small Business Owners. Pickpocket is a do-it-yourself (DIY) digital marketing platform built for small business owners who want to take control of their advertising efforts while cutting out the waste of audiences that don't make sense for their product or service. Designed for businesses with annual revenues between $500,000 and $5 million, Pickpocket leverages behavior-based ID technology to help users build ideal customer profiles and directly target potential buyers through their mobile devices. The main goal of Pickpocket is to directly target your competitors. Although fully developed, Pickpocket has not yet generated revenue, presenting an opportunity for future monetization strategies, including subscriptions, performance-based pricing, or value-added services.

Adhoc marketing services are available on a fee for service basis and include email marketing, automated marketing, content marketing, social media content creation, digital production marketing, branding standards, logo creation, website creature, brochure creation, print marketing, targeted print campaigns, Google and Bind display ads, Google and Bing pay per click campaigns, Google local service ads, Test (SMS) campaigns, search engine optimization, blog creation, voice marketing, radio commercial creation, influencer marketing collaboration and proximity marketing.

Specificity utilizes the only accessible first party device graph to legally identify high intent audiences and serve ads.

5) Issuer's Facilities

We have an office at 8429 Lorraine Rd., Suite 377, Lakewood Ranch, FL 34202. We deliver all of our digital marketing solutions on a remote basis to our customers.

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

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Jason Wood	CEO	Tampa, FL	6,510,000	Common	56.7%	NA
Jason Wood	CEO	Tampa, FL	1,000,000	Series A Preferred	100.0%	NA
William Anderson	COO	Tampa, FL	320,000	Common	2.8%	NA
Kevin Frisbie	Director	Tampa, FL	408,000	Series B Preferred	72.8% (or 90.7% including indirect beneficial interest held by son)	NA

7) Legal/Disciplinary History

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

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

   No: ☒ Yes: ☐ (if yes, provide an explanation)

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

   No: ☒ Yes: ☐ (if yes, provide an explanation)

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

No: ☒ Yes: ☐ (if yes, provide an explanation)

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

   No: ☒ Yes: ☐ (if yes, provide an explanation)

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

   No: ☒ Yes: ☐ (if yes, provide an explanation)

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

   No: ☒ Yes: ☐ (if yes, provide an explanation)

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

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: William Eilers, Esq.
Firm Name: Smith Eilers, PLC
Address 1: 149 S. Lexington Ave
Address 2: Asheville, NC 28803
Phone: 561.484.7172
Email: info@smitheilers.com

Accountant or Auditor

Name: Carlos Martinez
Firm: CM3 Advisory
Address 1: 750 B Street, Suite 1920
Address 2: San Diego, CA 92101
Phone: 858.247.2361
Email: cmartinez@cm3advisory.com

Investor Relations

Name:	Stephen Hart
Firm:	ClearThink Corporate Development Advisory
Address 1:	2701 NW Boca Raton Boulevard, Suite 218
Address 2:	Boca Raton, FL 33431
Phone:	561.807.9010
Email:	nyc@clearthink.capital

All other means of Investor Communication:

X (Twitter):	https://x.com/specificityinc
Discord:	NA
LinkedIn	https://www.linkedin.com/company/specificity/
Facebook:	https://www.facebook.com/specificityinc

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:	Kito Mussa
Firm:	Mussa & Associates PLLC CPAs
Nature of Services:	Financial Reporting & Consulting
Address 1:	2440 Research Blvd, Suite 440
Address 2:	Rockville, MD 20850
Phone:	703.755.0117
Email:	kmussa@mapllc.cpa

9) Disclosure & Financial Information

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

Name:	Kito Mussa
Title:	Financial Reporting Consultant
Relationship to Issuer:	Outside Financial Advisor

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:	Kito Mussa
Title:	Financial Reporting Consultant
Relationship to Issuer:	Consultant

Describe the qualifications of the person or persons who prepared the financial statements:[2]
CPA/CFF, CGMA, MBA

10) Issuer Certification

Principal Executive Officer:

I, Jason A. Wood certify that:

1. I have reviewed this Annual Disclosure Statement for Specificity 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.

_____ July 15, 2025

_____ /s/ Jason Wood

Principal Financial Officer:

I, Jason A. Wood certify that:

1. I have reviewed this Annual Disclosure Statement for Specificity 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.

_____ July 15, 2025

_____ /s/ Jason Wood

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

Specificity, Inc.

(A Nevada Corporation)

AUDITED FINANCIAL STATEMENTS

For the Years Ended December 31, 2024 and 2023

SPECIFICTY, INC.
AUDITED FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

INDEX TO AUDITED FINANCIAL STATEMENTS

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Stockholders of Specificity, Inc.

Opinion on the Financial Statements

We have audited the accompanying balance sheets of Specificity, Inc. (the Company) as of December 31, 2024 and 2023, and the related statements of operations, changes in stockholders' deficit, and cash flows for the years then ended, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a matter – Going concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company has suffered recurring losses from operations and has a net capital deficiency that raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 2. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

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

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

/s/ CM3 Advisory
San Diego, California
June 23, 2025
We have served as the Company's auditor since 2024.

SPECIFICITY, INC.
Balance Sheets
(Expressed in U.S. Dollars)

	DECEMBER 31, 2024	DECEMBER 31, 2023
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 3,413	$ 49,149
Accounts receivable, net of allowance for doubtful accounts	-	4,000
Prepaid and other current assets	3,840	3,375
Total current assets	7,253	56,524
NONCURRENT ASSETS		
Property and equipment, net	1,047	5,745
Operating lease right of use asset	-	20,984
Intangibles, net	1,550,996	5,888
TOTAL ASSETS	$ 1,559,296	$ 89,141
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES		
Working capital funding loans	$ 165,896	$ 118,934
Accounts payable and accrued expenses	173,941	40,687
Accrued payroll, taxes and penalties	233,898	166,300
Deferred revenue	-	53,000
Accrued interest payable - related party	100,000	50,000
Convertible note payable, net of discount	209,671	241,387
Current portion of operating lease liability	-	22,085
Related party advances	295,669	284,500
Total current liabilities	1,179,075	976,893
NON-CURRENT LIABILITIES		
Related party notes payable (Pickpocket)	1,000,000	1,000,000
Total non-current liabilities	1,000,000	1,000,000
TOTAL LIABILITIES	2,179,075	1,976,893
COMMITMENTS AND CONTINGENCIES (Note 11)		
STOCKHOLDERS' DEFICIT		
Preferred stock, Series A, $0.001 par value; 1,000,000 shares authorized; shares issued and outstanding were 1,000,000, respectively	1,000	1,000
Preferred stock, Series B, $0.001 par value; 560,000 shares authorized; shares issued and outstanding were 560,000, respectively	450,260	450,260
Common stock, $0.001 par value; 50,000,000 shares authorized issued and outstanding were 13,539,544 and 11,216,438, respectively	13,539	11,216
Stock Subscription	(32,720)	-
Additional paid-in capital	7,030,034	5,116,403
Accumulated deficit	(8,081,892)	(7,466,631)
Total stockholders' deficit	(619,779)	(1,887,752)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$ 1,559,296	$ 89,141

The accompanying notes are an integral part of these financial statements

SPECIFICITY, INC.
Statement of Operations
(Expressed in U.S. Dollars)

	YEAR ENDED DECEMBER 31, 2024	YEAR ENDED DECEMBER 31, 2023
Revenues, net	$ 991,143	$ 1,096,575
Cost of services	522,715	548,278
Gross profit	468,428	548,297
Operating expenses:		
Sales and marketing	179,616	450,500
Capital raise promotion expense	29,610	86,951
General and administrative expenses	746,080	687,394
Share-based compensation expense	7,735	50,000
Depreciation and amortization	11,087	47,762
Total operating expenses	974,128	1,322,607
Loss from operations	(505,700)	(774,310)
Other expense:		
Interest expense	(18,910)	(195,326)
Interest expense - related party	(50,000)	(50,000)
Loss on extinguishment of debt	(11,409)	-
Loss on termination of operating lease	(29,242)	-
Intangible asset impairment charge	-	(50,000)
Total other expense	(109,561)	(295,326)
Loss before provision for income taxes	(615,261)	(1,069,636)
Provision for income taxes	-	-
Net loss	$ (615,261)	$ (1,069,636)
Basic and diluted loss per share	$ (0.05)	$ (0.10)
Basic and diluted weighted average shares outstanding	11,369,799	10,339,399

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

SPECIFICITY, INC.
Statements of Changes in Stockholders Deficit
(Expressed in U.S. Dollars)

	Preferred Stock, Series A		Preferred Stock, Series B		Common Stock		Additional Paid-in	Subscription	Accumulated	Stockholders'
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Receivable	Deficit	Deficit
Balance, December 31, 2022	1,000,000.00	$ 1,000	560,000	$ 450,260	10,344,482	$ 10,344	$ 4,689,274	$ -0-	$(6,396,995)	$(1,246,117)
Common stock issued in connection with S1 offering	-	-	-	-	136,341	136	172,865	-	-	173,001
Common stock issued in connection with 506 offering	-	-	-	-	400,000	400	99,600	-	-	100,000
Common stock issued in connection with Convertible Note for no consideration	-	-	-	-	50,000	50	62,450	-	-	62,500
Common stock issued in exchange for services rendered	-	-	-	-	85,615	86	42,414	-	-	42,500
Common stock issued with Strata Agreement for no consideration	-	-	-	-	200,000	200	49,800	-	-	50,000
Net loss	-	-	-	-	-	-	-	-	(1,069,636)	(1,069,636)
Balance, December 31, 2023	1,000,000.00	$ 1,000	560,000	$ 450,260	11,216,438	$ 11,216	$ 5,116,403	$ -0-	$(7,466,631)	$(1,887,752)
Common stock issued in connection with partial convertible note conversion	-	-	-	-	100,000	100	49,900	-	-	50,000
Common stock issued in exchange for services rendered	-	-	-	-	118,975	119	89,882	-	-	90,001
Common stock issued in connection with 506 offering	-	-	-	-	293,631	293	219,925	(32,720)	-	187,498
Employee share-based compensation					10,500	11	7,724			7,735
Common stock issued as consideration paid for HomeQ – software purchase	-	-	-	-	1,800,000	1,800	1,546,200	-	-	1,548,000
Net loss	-	-	-	-	-	-	-	-	(615,261)	(615,261)
Balance, December 31, 2024	1,000,000	$ 1,000	560,000	$ 450,260	13,539,544	$ 13,539	$ 7,030,034	$ (32,720)	$ (8,081,892)	$ (619,779)

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

SPECIFICITY, INC.
Statements of Cash Flows
(Expressed in U.S. Dollars)

	YEAR ENDED DECEMBER 31, 2024	YEAR ENDED DECEMBER 31, 2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (615,261)	$ (1,069,636)
Adjustments to reconcile net income to net cash used in operating activities:		
Depreciation expense	4,698	4,994
Amortization of intangibles	6,389	42,768
Amortization of original issue discount	-	55,000
Loss on extinguishment of debt	11,409	-
Loss on termination of operating lease	29,242	-
Intangible asset impairment charge	-	50,000
Share-based compensation expense	7,735	50,000
Changes in operating liabilities:		
Accounts receivable	4,000	1,000
Prepaid expenses and other current assets	(465)	(1,005)
Accounts payable and accrued expenses	119,251	(33,524)
Accrued liabilities	67,597	125,286
Accrued interest payable	6,530	75,777
Deferred revenue	(53,000)	45,682
Accrued interest payable - related party	50,000	50,000
Net cash used in operating activities	(361,875)	(603,658)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from working capital funding loans	199,250	313,837
Repayments of working capital funding loans	(81,780)	(194,903)
Proceeds from convertible promissory note issuance	-	200,000
Repayment of convertible promissory note issuances	-	(26,890)
Principal repayments under operating lease obligations	-	(42,547)
Advances from related party	11,169	90,000
Proceeds from sale of common stock (private placement)	187,500	241,249
Proceeds from sale of common stock (S-1)	-	49,253
Net cash provided by financing activities	316,139	629,999
NET CHANGE IN CASH AND CASH EQUIVALENTS	(45,736)	26,341
CASH AND CASH EQUIVALENTS, beginning of period	49,149	22,808
CASH AND CASH EQUIVALENTS, end of period	$ 3,413	$ 49,149
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for:		
Interest	$ -	$ -
Income taxes	$ -	$ -
NON-CASH FINANCING ACTIVITIES:		
Common stock issued in exchange for services rendered	$ 89,999	$ 25,000
Common stock issued in partial convertible note conversion	$ 50,000	$ -
Common stock issued in connection with Convertible Note for no consideration	$ -	$ 62,500
Common stock issued to employees as compensation	$ 7,735	$ -
Common stock issued as consideration paid for HomeQ	$ 1,548,000	$ -

See accompanying notes to the financial statements.

NOTE 1 – ORGANIZATION AND BASIS OF PRESENTATION

Business Overview

Specificity, Inc. (hereinafter referred to as the "Company") was incorporated in the State of Nevada on November 25, 2020 ("Inception"). The Company's principal headquarters is located at 8429 Lorraine Rd., Suite 377, Lakewood Ranch, FL 34202.

The Company is a full service digital marketing firm that delivers cutting-edge marketing solutions to identify and market in real-time to potential customers who are actively in the buying cycle. The Company's digital marketing solutions focus on Business to Business ("B2B") and Business to Consumer ("B2C") consumer markets and give small and medium sized businesses a fair chance to capture online traffic. The Company's underlying technology solution utilizes BiToS and Mobile Advertising Identifiers (MAIDs) to build audiences, effectively eliminating bot traffic and ad waste and produces real-time messaging opportunities to reach target audiences more efficiently than broad based market messaging platforms. The Company also implements intuitive ad sequencing, audience ID technology, Artificial Intelligence ("AI") integration, saturation modeling, conversion funneling, Customer Relationship Management ("CRM") integration, traffic resolution, and comprehensive analytics reporting.

The Company's digital marketing capabilities were acquired through organic development in-house and through its efforts as a tech incubator and early adopter of innovative marketing tools. The Company principally generates revenue from its primary digital marketing solution; however, it has three other digital marketing solutions for which development is in varying stages of completion and/or waiting to be deployed to the marketplace. Refer to Note 3 – Revenue from Contracts with Customers for additional discussion about our digital marketing solution offerings.

NOTE 2 – GOING CONCERN

The Company is a development stage corporation. The Company has performed an annual assessment of its ability to continue as a going concern as required under Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2014-15, Presentation of Financial Statements – Going Concern ("ASU No. 2014-15") and concluded that the ability of the Company to continue as a going concern is dependent upon the Company's ability to increase revenues and raise additional funds to implement its full business plan.

The Company's financial statements have been prepared assuming that it will continue as a going concern, which contemplates continuity of operations and liquidation of liabilities in the normal course of business. As reflected in the financial statements, the Company has $1,559,296 in assets, and an accumulated deficit and working capital deficit of $8,081,892 and $1,171,822, respectively, as of December 31, 2024, and incurred a net loss and cash used in operations of $615,261 and $361,875, respectively, for the year ended December 31, 2024. These circumstances raise substantial doubt about the Company's ability to continue as a going concern for a period of 12 months from the date of this report. Although the Company has generated revenue from contracts with customers since its inception, the Company has reported a cumulative net loss due to costs associated with sale growth initiatives and capital raises.

The Company's ability to raise additional equity capital has been delayed due to the SEC's enforcement proceedings against its former audit firm BF Borgers CPA PC and its owner, Benjamin F. Borgers, where in the SEC charged them with deliberate and systematic failures to comply with PCAOB standards in their audits and reviews of hundreds of public companies, which were incorporated in more than 1,500 SEC filings from January 2021 through June 2023. As a result, the Company was unable to complete and file its annual report and quarterly reports in a timely manner. In the interim, the Company raised capital through short term bridge loans and also entered into a 24-month Strata Purchase Agreement ("Strata Agreement") with a private investor who committed to purchase up to $5,000,000 of the Company's registered common stock (see Note 9 – Strata Purchase Agreement). The Company intends to leverage this Strata Agreement to raise equity necessary to execute its full business plan.

In the long run, the ability of the Company to continue as a going concern is dependent on its ability to implement the business plan, raise capital, and generate sufficient revenues to generate positive net income and cash flow. There is no guarantee that the Company will ever be able to raise sufficient capital or generate a level of revenue to sustain its operations. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 3 – SUMMARY OF SIGNIFCANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America. The Company's fiscal year end is December 31st.

Reportable Operating Segments

The Company operates its digital marketing business as a single segment business. We consider a combination of factors when evaluating the composition of potential reportable segments, including the results regularly provided to our Chief Executive Officer, who is our chief operating decision maker ("CODM"), economic characteristics of our digital marketing services offered, classes of clients (when applicable), geographic considerations (e.g. United States versus the rest of the world), and regulatory environment considerations (if applicable).

Development Stage Company

The Company is a development stage company as defined in Accounting Standards Codification ("ASC") 915 "Development Stage Entities." The Company is devoting substantially all of its efforts on establishing the business and generating sufficient revenue to support its ongoing operations. All losses accumulated since inception have been considered as part of the Company's development stage activities. The Company has elected to adopt application of Accounting Standards Update ("ASU") No. 2014-10, Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements. Upon adoption, the Company no longer presents or discloses inception-to-date information and other remaining disclosure requirements of Topic 915.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Company's significant estimates include the valuation of share-based compensation, embedded derivatives within convertible note issuances, and allowance against deferred tax assets.

Reclassification of Prior Year Presentation

Certain prior year amounts in the statement of operations have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents for purposes of these financial statements. The Company had no cash equivalents as of December 31, 2024 and 2023. Interest-bearing cash deposits maintained by financial institutions in the United States of America are insured by the Federal Deposit Insurance Corporation ("FDIC") up to a maximum of $250,000. Interest bearing deposits in excess of FDIC insured limits are uninsured and unrecoverable in the event a financial institution the Company has a deposit relationship with becomes insolvent. The Company manages uninsured deposit risk by 1) investing in government backed securities and holding such investments to maturity and 2) investing in a series of certificates of deposit at amounts below the FDIC limit at other financial institutions. The Company had no cash balances in excess of FDIC limits as of December 31, 2024 or 2023.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable is recorded net of an allowance for doubtful accounts, if needed. The Company considers any changes to the financial condition of its financial institutions used and any other external market factors that could impact the collectability of its receivables in the determination of its allowance for doubtful accounts. The Company does not have significant accounts receivable due to their billing practices which require upfront payment for services on or before the first of each month. Accordingly, the Company does not expect to have write-offs or adjustments to accounts receivable which could have a material adverse effect on its financial position, results of operations or cash flows as the portion which is deemed uncollectible is already taken into account when the revenue is recognized.

Property and Equipment

The Company's primary property and equipment consists of office equipment. Property and equipment is recorded at historical cost. Expenditures for major additions and betterments are capitalized. Maintenance and repairs that do not extend the life of property and equipment are charged to operating expense as incurred. Depreciation of property and equipment is computed under the straight line method of depreciation over the assets estimated useful life. Upon sale or retirement of equipment, the related cost and accumulated depreciation are removed, and any gain or loss is reflected in the statement of operations and cash proceeds, if any, are reflected in the statement of cash flows from investing activities.

Intangible Assets

The Company's primary intangible assets consist of website development costs and internally developed software used to deliver digital marketing services. The Company expenses website and internally developed software costs incurred during the planning and content development phases of development. The Company expenses hosting costs incurred during all stages of development. The Company capitalizes all costs incurred during active development of the application and infrastructure and graphics, including acquired technology stacks. Software related intangible assets are amortized using the straight-line method over an estimated economic life of three (3) to five (5) years.

Right of Use Assets and Liabilities

The Company determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") assets, and operating lease liabilities in the balance sheets. 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. Lease agreements do not typically provide an implicit rate, as such the Company uses its 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. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. For lease agreements with lease and non-lease components are generally accounted for separately.

Impairment of Long-Lived Assets

Long lived assets (including intangible assets) are reviewed by the Company's management when there is evidence that events or changes in circumstances indicate that the carrying amount of an asset or asset group may not be recoverable. Recoverability of assets to be held and used in measured by comparing the carrying amount of an asset or asset group to estimated undiscounted future cash flows expected to be generated by the asset or asset group. If the carrying amount of an asset or asset group exceeds its estimated future cash flows, an impairment charge is recognized for the amount by which the carrying amount of the asset or asset group exceeds the estimated fair value of the asset or asset group. Long-lived assets to be disposed of by sale are reported at the lower of their carrying amounts or their estimated fair values less costs to sell and are not depreciated. There were no impairments of long lived assets during the year ended December 31, 2024. During the year ended December 31, 2023, the Company recognized a non-cash impairment charge of $50,000 within other expense due to its decision abandon the planned release of investor center solution. The investor center solution target market had materially changed as there were many other competing capital raising applications offering similar technology and with larger development funding commitments.

Fair Value of Financial Instruments

The Company accounts for certain assets and liabilities at fair value. The hierarchy below lists three levels of fair value based on the extent to which inputs used in measuring fair value are observable in the market. The Company categorizes each of our fair value measurements in one of these three levels based on the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

- *Level 1* – inputs are based upon unadjusted quoted prices for identical instruments in active markets. Level 1 investments include U.S. government securities, common and preferred stock, and mutual funds. Level 1 assets and liabilities include those actively traded on exchanges. Level 1 inputs are used to determine the value of shares issued as an inducement in connection with the issuance of convertible debt structures.

- *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. the Black-Scholes 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 including interest rate curves, credit spreads, foreign exchange rates, and forward and spot prices for currencies. Level 2 inputs are used to determine the fair value of preferred issued for no consideration if there is a prior market transaction.

- *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. Level 3 inputs are used to determine the value of stock warrants, if applicable.

The estimated fair value of certain financial instruments, including accounts receivable, working capital funding loans, accounts payable and accrued expenses, are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments. The Company's principal transactions subject to fair value estimates are share based compensation (Level 1) and stock warrants (Level 2).

Convertible Debt

The Company may enter into negotiated short term convertible debt agreement to provide bridge capital in between equity raises. The Company evaluates the terms of convertible debt issues to determine whether there are embedded derivative instruments, including embedded conversion options, which are required to be bifurcated and accounted for separately as derivative financial instruments. In circumstances where the host instrument contains more than one embedded derivative instrument, including the conversion option, that is required to be bifurcated, the bifurcated derivative instruments are accounted for as a single, compound derivative instrument. If a security or instrument becomes convertible only upon the occurrence of a future event outside the control of the Company, or, is convertible from inception, but contains conversion terms that change upon the occurrence of a future event, then any contingent beneficial conversion feature is measured and recognized when the triggering event occurs, and contingency has been resolved. Conversion features that appear in convertible notes issued by the Company are accounted for as set forth below:

- Embedded Derivatives. If the conversion feature within convertible debt meets the requirements to be treated as a derivative, then the Company will estimate the fair value of the convertible debt derivative using the Black Scholes method upon the date of issuance. If the fair value of the convertible debt derivative is higher than the face value of the convertible debt, the excess is immediately recognized as interest expense. Otherwise, the fair value of the convertible debt derivative is recorded as a liability with an offsetting amount recorded as a debt discount, which offsets the carrying amount of the debt. The convertible debt derivative is revalued at the end of each reporting period and any change in fair value is recorded as a gain or loss in the statement of operations. The debt discount is amortized through interest expense over the life of the debt. During the year ended December 31, 2024 and 2023, there were no embedded derivatives identified.

- Beneficial Conversion Feature. If the conversion feature is not treated as a derivative, the Company assesses whether it is a beneficial conversion feature (“BCF”). A BCF exists if the conversion price of the convertible debt instrument is less than the stock price on the commitment date. This typically occurs when the conversion price is less than the fair value of the stock on the date the instrument was issued. The value of a BCF is equal to the intrinsic value of the feature, the difference between the conversion price and the common stock into which it is convertible and is recorded as additional paid in capital and as a debt discount in the consolidated balance sheets. The Company amortizes the balance over the life of the underlying debt as amortization of debt discount expense in the statements of operations. If the debt is retired early, the associated debt discount is then recognized immediately as amortization of debt discount expense which is included in the caption “interest expense” in the statements of operations. There were no beneficial conversion features identified for the Company’s prior outstanding convertible debt.

- Warrants issued as consideration with Convertible Debt. The Company treats the issuance of shares of common stock in connection with the issuance of convertible debt as a debt discount, which is recorded as a contra-liability against the debt and amortizes the balance over the life of the underlying debt as amortization of debt discount expense which is included in the caption “interest expense” in the statement of operations. The offset to contra-liability is recorded as additional paid in capital if the stock consideration is not treated as a derivative. The Company determines the value of warrants issued in connection with convertible debt using a Black Scholes option pricing model which is a Level 2 fair value measurement. During the year ended December 31, 2024 and 2023, there were no warrants issued as an inducement for a convertible debt issuance.

- Stock issued as consideration with Convertible Debt. The Company treats the issuance of shares of common stock in connection with the issuance of convertible debt as a debt discount, which is recorded as a contra-liability against the debt and amortizes the balance over the life of the underlying debt as amortization of debt discount expense which is included in the caption “interest expense” in the statement of operations. The offset to contra-liability is recorded as additional paid in capital if the stock consideration is not treated as a derivative. The Company determines the value of stock issued in connection with convertible debt based on quoted market prices for the Company’s common stock which is a Level 1 fair value measurement. During the year ended December 31, 2024, the Company did not issue additional consideration to its convertible noteholder. During the year ended December 31, 2023, the Company issued 50,000 shares of common stock as additional consideration to its convertible noteholder (see Note 6).

If the conversion feature does not qualify for either the derivative treatment or as a BCF, the convertible debt is treated as traditional debt.

Warrants

The Company may issue warrants as additional consideration when issuing convertible note financing as a bridge loan in between equity raises. The Company issues detachable freestanding warrants to purchase common stock for cash. The Company does not issue warrants or other financial instruments indexed to the Company's stock, change of control or any other factor not closely related to the warrant. The Company uses the Black-Scholes option pricing model ("Binomial Model") to value warrants issued in connection with capital raise transactions. The estimated fair value of a warrant is determined using Level 2 inputs. Inherent in a binomial options pricing model are assumptions related to expected share-price volatility, expected life, risk-free interest rate and dividend yield. The Company estimates the volatility of its common stock based on historical volatility that matches the expected remaining life of the warrants. The risk-free interest rate is based on the U.S. Treasury zero-coupon yield curve on the grant date for a maturity similar to the expected remaining life of the warrants. The expected life of the warrants is assumed to be equivalent to their remaining contractual term. The dividend rate is based on the historical rate, which the Company anticipates as zero.

Income Taxes

The Company accounts for income taxes pursuant to the provision of ASC 740-10, "Accounting for Income Taxes" ("ASC 740-10"), which requires, among other things, an asset and liability approach to calculating deferred income taxes. The asset and liability approach requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of temporary differences between the carrying amounts and the tax bases of assets and liabilities. A valuation allowance is provided to offset any net deferred tax assets for which management believes it is more likely than not that the net deferred asset will not be realized.

The Company follows the provision of ASC 740-10 related to Accounting for Uncertain Income Tax Positions. When tax returns are filed, there may be uncertainty about the merits of positions taken or the amount of the position that would be ultimately sustained. In accordance with the guidance of ASC 740-10, the benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the position will be sustained upon examination, including the resolution of appeals or litigation processes, if any. Tax positions taken are not offset or aggregated with other positions.

Tax positions that meet the more likely than not recognition threshold are measured at the largest amount of tax benefit that is more than 50 percent likely of being realized upon settlement with the applicable taxing authority. The portion of the benefit associated with tax positions taken that exceed the amount measured as described above should be reflected as a liability for uncertain tax benefits in the accompanying balance sheet along with any associated interest and penalties that would be payable to the taxing authorities upon examination. The Company believes its tax positions are all more likely than not to be upheld upon examination. As such, the Company has not recorded a liability for uncertain tax benefits. The federal and state income tax returns of the Company are subject to examination by the IRS and state taxing authorities, generally for three years after they are filed.
The Company filed its federal corporate tax returns since inception.

Revenue from Contracts with Customers

The Company's performance obligation, associated with digital marketing solutions generally consist of the promise to deliver digital marketing services. Digital marketing solutions are delivered as a service and as such the performance obligation is complete once marketing tools or solutions are made available to the customer, or as determined by the specific terms of the contract, if applicable. The Company charges its clients a fixed monthly retainer for its services and such retainer is automatically renewed on a monthly basis on the first of the month unless cancelled by the client in accordance with the terms of the service agreement. If any customer pays for digital marketing services in advance, those payments are initially recorded as deferred revenue and then recognized as revenue when digital marketing services are delivered. As of December 31, 2024, the Company had no deferred revenue recorded. At December 31, 2023, the Company had deferred revenue of $53,000 due to timing of the signing of the contract and completion of services, which occurred in January 2024.

The Company's standard sales terms generally do not generally allow for a right of return due to the nature of digital marketing services. After completion of the Company's performance obligation, there is an unconditional right to consideration as outlined in the contract. Revenue is recognized when performance obligations under the terms of the contracts with customers are satisfied.

The Company offers three digital marketing solutions within its single segment business.

1. ***Tradigital Partners - White-Label Digital Marketing Solutions for Ad Agencies.*** Tradigital Partners is a specialized white-label digital marketing service designed exclusively for advertising agencies to partner their traditional campaigns with digital. This solution allows agencies to expand their service offerings by providing cutting-edge digital marketing solutions under their own brand, without the need for in-house expertise or infrastructure.

2. ***Put-Thru - Enterprise-Grade Digital Marketing, Scaled for SMBs.*** Put-Thru is a digital marketing tech stack designed specifically for small and medium-sized businesses (SMBs). Unlike enterprise-level marketing platforms that require significant investment and expertise, Put-Thru delivers powerful digital advertising solutions at an affordable price point, helping SMBs compete with larger brands.

3. ***Pickpocket - DIY Digital Marketing Platform for Small Business Owners.*** Pickpocket is a do-it-yourself (DIY) digital marketing platform built for small business owners who want to take control of their advertising efforts while cutting out the waste of audiences that don't make sense for their product or service. Designed for businesses with annual revenues between $500,000 and $5 million, Pickpocket leverages behavior-based ID technology to help users build ideal customer profiles and directly target potential buyers through their mobile devices. The main goal of Pickpocket is to directly target your competitors. Although fully developed, Pickpocket has not yet generated revenue, presenting an opportunity for future monetization strategies, including subscriptions, performance-based pricing, or value-added services.

Adhoc marketing services are available on a fee for service basis and include email marketing, automated marketing, content marketing, social media content creation, digital production marketing, branding standards, logo creation, website creature, brochure creation, print marketing, targeted print campaigns, Google and Bind display ads, Google and Bing pay per click campaigns, Google local service ads, Test (SMS) campaigns, search engine optimization, blog creation, voice marketing, radio commercial creation, influencer marketing collaboration and proximity marketing.

Advertising, Marketing and Promotion Costs

The Company expenses advertising, marketing and promotion costs related to its digital marketing offerings in the period in which the expenditure is incurred. Digital marketing services will be promoted through recognized social media networks and other marketing channels, and at targeted events. During the years ended December 31, 2024 and 2023, the Company incurred website, general marketing, advertising, branding and promotion costs of $179,616 and $450,500, respectively.

Capital Raise Promotion Costs

The Company expenses capital raise costs in the period in which the expenditure is incurred. Promotion expenses include digital investor website and processing platform fees, investor relations and related advisory fees, marketing and promotion campaigns to promote the Company's equity raise. During the years ended December 31, 2024 and 2023, the Company incurred capital raise promotion costs of $29,610 and $86,951, respectively.

Share-Based Compensation

Share-based compensation is accounted for based on the requirements of ASC 718 – "Compensation–Stock Compensation", which requires recognition in the financial statements of the cost of employee, non-employee and director services received in exchange for an award of equity instruments over the period the employee or director is required to perform the services in exchange for the award (presumptively, the vesting period). The ASC also requires measurement of the cost of employee and director services received in exchange for an award based on the grant-date fair value of the award. Share-based compensation is recorded in the statement of operations. Issuances of share-based compensation to date did not include any service performance element and as such equity awards were expensed and reported as share based compensation in the statement of operations when granted to recipients.

Basic and Diluted Net Loss Per Share

The Company computes net loss per share in accordance with FASB ASC 260 "Earnings per Share (EPS)". EPS is computed by dividing net income or loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period. Diluted EPS excludes all potential common shares if their effect is anti-dilutive (See Note 11).

(Expressed in U.S. Dollars)

New Accounting Pronouncements

On January 1, 2024, the Company adopted ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures," which is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. The purpose of the amendment is to enable investors to better understand an entity's overall performance and assess potential future cash flows. The guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The guidance is to be applied retrospectively to all prior periods presented in the financial statements. There was no material impact upon adoption of this ASU as the Company's operates a single segment business and all significant revenues and costs to conduct business are disclosed in its statements of operations.

In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures," which modifies the rules on income tax disclosures to require disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid. The ASC is intended to benefit investors by providing more detailed income tax disclosures that would be useful in making capital allocation decisions. The ASC guidance is effective for annual periods beginning after December 15, 2024, with early adoption permitted. ASU 2023-09 should be applied on a prospective basis, but retrospective application is permitted. The Company is currently evaluating the potential impact of adopting this new ASU on its financial statements.

On January 1, 2024, the Company adopted Accounting Standards Update (ASU) 2020-06—Debt—Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40). The FASB issued ASU 2020-06 in August 2020 which, among other things, simplifies the accounting for convertible instruments and contracts in an entity's own equity and amends the diluted EPS computation for these instruments. This ASU is effective for fiscal years beginning after December 15, 2023, for smaller reporting companies. Earlier adoption is permitted but not earlier than December 15, 2020. The Company adopted ASU 2020-06 during the first quarter of 2024 on a modified retrospective basis. There was no material impact upon adoption of this ASU as the Company's did not previously record any beneficial conversion features in connection with its convertible note issued in 2023.

The FASB issues ASUs to amend the authoritative literature in ASC. There have been a number of ASUs to date that amend the original text of ASC. The Company believes those issued to date either (i) provide supplemental guidance, (ii) are technical corrections, (iii) are not applicable to the Company or (iv) are not expected to have a significant impact on the Company, except for those cited above.

NOTE 4 – RELATED PARTY TRANSACTIONS

Employment Agreement

On January 1, 2021, the Company entered into a 1-year employment agreement ("Agreement") with Mr. Jason Wood, the Company's Chief Executive Officer ("CEO"). The Agreement renews automatically on an annual basis. If the CEO is terminated without cause, then the remaining current contract year shall be paid upon termination. The Company currently pays the CEO's personal expenses in lieu of a direct salary. Compensation paid to the CEO is set forth below:

	DECEMBER 31, 2024	DECEMBER 31, 2023
Base salary paid	$ -	$ 7,002
Automobile lease payments	31,185	34,425
Personal expenses paid on behalf of CEO	21,960	66,013
Interest Accrued or Paid on related party payable to CEO	50,000	50,000
Non-cash compensation	10,391	11,095
Health insurance	1,000	6,241
Apartment	23,704	71,885
Total	$ 138,240	$ 246,661

All compensation paid to the CEO was classified as officer compensation within general and administrative expense in the statement of operations.

(Expressed in U.S. Dollars)

Related Party Notes Payable (Pickpocket)

On January 13, 2021, the Company entered into a share purchase agreement with the Company's CEO to acquire an 80% equity interest in Pickpocket Inc. ("Pickpocket") for a purchase price of $1 million and paid consideration in the form of a promissory note bearing simple interest at a rate of 5% per annum. As of the date of acquisition, Pickpocket did not have any operations or significant assets. Upon acquisition, the Company expensed the purchase price as compensation to the officer. The transaction was accounted for on a carryover basis as the CEO was the controlling shareholder in both entities. As of December 31, 2024 and 2023, the Company has accrued interest of $100,000 and $50,000, respectively, included within accrued interest – related party on the accompanying balance sheet.

Executive Officer Advances to the Company (Related Party Advances)

The Company's CEO and COO provided unsecured credit advances to the Company to fund operations in between financing rounds. These advances do not incur interest and are due on demand. As of December 31, 2024 and 2023, unpaid credit advances were $295,669 and $284,500, respectively.

NOTE 5 – DEBT AGREEMENTS

Working Capital Funding Loans

The Company finances short term working capital requirements in between capital raises by entering into secured borrowing agreements for which future receivables are pledged to repay these short-term obligations. Funding is generally nonrecourse one-time fixed amount financing arrangements and contain a performance and personal guarantee by the CEO and COO. Repayments are made generally on a weekly basis out of available daily deposits until the financing has been repaid in full. Future sales of revenues are not within the scope of ASC 860 (Transfers and Servicing of Financial Assets), as such these arrangements are accounted for under ASC 470 (Debt) as short term secured credit facilities. Accordingly, these secured borrowings are reported as short term financing on the balance sheet. Upon receipt of financing proceeds the Company recognizes a liability equal to the net proceeds received. Interest expense is recognized when payments are made under this arrangement. Interest is computed using the percentage purchased factor times the payment made under the agreement. Working capital funding loans consisted of the following:

	DECEMBER 31, 2024	DECEMBER 31, 2023
NewCo Capital Group Future Revenue Purchase Agreement dated March 3, 2023 (1)	$ 40,630	$ 64,130
Parkside Funding Group LLC Revenue Purchase Agreement dated August 3, 2023 (2)	49,284	54,804
Funding Futures Revenue Purchase Agreement dated February 27, 2024 (3)	25,982	-
ClearThink Capital LLC (4)	50,000	-
Total working capital funding loans	$ 165,896	$ 118,934

(1) On March 2, 2023, the Company entered into a future revenue purchase agreement and received proceeds of $120,000 (net of underwriting and original fees of $7,200) for which $169,200 will be repaid in 36 weekly installments of $4,700, with a minimum payment of 10% of banking deposits. This working capital loan is secured by substantially all of the Company's assets and a personal guarantee by the Company's CEO and COO. The percentage purchased factor representing interest expense under this arrangement was approximately 29.1% (including underwriting fees, origination fees and financing spread). In the event of default, the Company may be required to pay additional fees of 30% of the unpaid balance to cover legal fees required by the third party to pursue collection in the event of default. During the year ended December 31, 2024, the Company resumed making weekly payments.

(Expressed in U.S. Dollars)

(2) On August 3, 2023, the Company entered into a future revenue purchase agreement and received proceeds of $57,000 (net of $3,000 in underwriting fees) for which $84,000 will be repaid in weekly installments of $3,231 with a minimum payment of 22% of banking deposits. This working capital loan is secured by substantially all of the Company's assets and a personal guarantee by the Company's CEO and COO. The percentage purchased factor representing interest expense under this arrangement was approximately 32.1% (including underwriting fees, origination fees and financing spread). In the event of default, the Company may be required to pay a fixed default penalty of $2,500 and additional fees of 33% of the unpaid balance to cover legal fees required to pursue collection in the event of default. As of December 31, 2023, the required payments were not made, and the Company was in default. On August 23, 2023, the Company entered into a Settlement Agreement and General Release with the lender to settle unpaid advances. During the year ended December 31, 2024, the Company resumed making weekly payments.

(3) On February 27, 2024, the Company entered into a future revenue purchase agreement and received proceeds of $18,000 (net of $2,000 in underwriting fees) for which $29,980 will be repaid in daily installments of $428, with a minimum payment of 9% of banking deposits. This working capital loan is secured by substantially all of the Company's assets and a personal guarantee by the Company's CEO. The percentage purchased factor representing interest expense under this arrangement was approximately 66.1% (including underwriting fees, origination fees and financing spread). In the event of default, the Company may be required to pay a fixed default penalty of $2,500 or up to 25% of the unpaid balance to cover legal fees required to pursue collection in the event of default.

(4) As more fully described in Note 9, Strata Purchase Agreement, the Company borrowed $50,000 to cover operating expenses associated with the audit of the financial statements. All amounts borrowed are expected to be settled as part of the Strata Purchase Agreement.

NOTE 6 – CONVERTIBLE NOTE AGREEMENT

On April 25, 2023, the Company entered into Securities Purchase Agreement ("SPA Agreement") with a third party to obtain bridge financing. Pursuant to the SPA Agreement, the Company entered into an unsecured 9-month ("Note Term") convertible promissory note ("Convertible Note") with a principal amount of $220,000, additional consideration of 50,000 restricted shares of common stock and a detachable warrant to purchase up to 200,000 shares of common stock at an exercise price of $5.00 per warrant. The Company previously recognized at issuance an original issue discount ("OID") of $82,500, which included $20,000 discount against the original Convertible Note and $62,500 additional OID related to the fair value of restricted stock awarded as an additional inducement to the noteholder. Additionally, the Company recorded total accrued interest of $75,778, which included an additional interest charge of $22,000 at the time of issuance and default penalty interest of $53,778 as a result of not paying in accordance with the terms and conditions of the Convertible Note.

	DECEMBER 31, 2024	DECEMBER 31, 2023
Convertible Note, dated April 25, 2023, fixed installments of $26,889, matured in June 2024 and currently in default (1)	$ 133,894	$ 193,110
Deduct: Unamortized Original Issue Discount (2)(3)(4)	-	(27,500)
Convertible Note principal balance payable	$ 133,894	$ 165,610
Add: Convertible Note interest payable (5)	75,777	75,777
Total Convertible Note payable	$ 209,671	$ 241,387
Total Convertible Note payable at maturity	$ 218,888	$ 268,888

(1) The Convertible Note requires a fixed monthly repayment of approximately $26,889 starting July 24, 2023, and ending on March 24, 2024. Unpaid principal and interest may be converted by the noteholder into shares of the Company's common stock at a conversion price of $1.50 per share at any time while the Convertible Note remains outstanding. On January 29, 2024, the Company decreased the conversion price from $1.50 to $0.50. The Company and the note holder agreed to decrease the conversion ratio to compensate for the debt default position. The conversion ratio modification did not substantively change the cash flows associated with the original Convertible Note; however, the modification resulted in a substantive change in the conversion feature. This modification of the conversion feature was accounted for as a debt extinguishment and a loss on extinguishment of $11,408 was recognized during the year ended December 31, 2024. There were other modifications made to the Convertible Note. On February 3, 2024, the note holder converted $50,000 in outstanding principal into 100,000 shares of common stock.

(2) The Convertible Note included a $20,000 original issue discount which is being amortized over the life of the Convertible Note. As of December 31, 2023, the unamortized original issue discount was $6,667. The conversion feature modification made during the nine month period ended September 30, 2024, resulted in a debt extinguishment which resulted in the write-off of the remaining original issue discount associated with the original Convertible Note.

(3) The Convertible Note included an additional original issue discount of $62,500, which reflects the fair value of 50,000 shares of restricted stock that was awarded as an additional inducement to the noteholder. As of December 31, 2023, the unamortized original issue discount was $20,833. The conversion feature modification made during the during the year ended December 31, 2024, resulted in a debt extinguishment which resulted in the write-off of the remaining additional original issue discount recorded in relation to shares issued in connection with the original Convertible Note issuance.

(4) The Convertible Note included 200,000 warrants to purchase common stock at a strike price of $5.00 per warrant (after giving effect to any adjustments for stock splits or dividends or subsequent offering rights) by paying cash or cashless exercise. The fair value of detachable warrants on the grant date was $0 using a Black-Scholes option pricing model with a stock price of $1.25, exercise price of $5.00, risk free rate of 3.7%, volatility of 25% (logarithmic average due to limited exchange pricing data) and a dividend rate of 0% and a warrant term of 10 years (as the Company's warrants have no expiration date). During the during the year ended December 31, 2024, there were no changes in the terms and conditions of warrants to purchase common stock issued in connection with the Convertible Note.

(5) The Convertible Note assessed an additional 10% interest on the face value of the Convertible Note upon issuance which increased the amount due from $220,000 to $242,000. In the event of a default, the noteholder may increase the unpaid balance by 125% as a penalty for such default. Any additional increase in the unpaid balance as a result of an event of default shall be recognized immediately as additional interest expense. During the year ended December 31, 2024, there were no scheduled payments made by the Company. During the year ended December 31, 2023, the Company made only one scheduled payment to the noteholder. Pursuant to Section 2(a)(i) of the Convertible Note Agreement, failure to pay the noteholder amounts when due constitutes an event of default and recognition of a penalty equal to 125% of the unpaid principal and interest due to the note holder. As of December 31, 2024 and 2023, unpaid accrued interest payable included $22,000 of interest since issuance of the Convertible Note and penalty interest of $53,778, respectively. The note holder has not made any demand for payment.

NOTE 7 – OPERATING LEASE RIGHT OF USE ASSET AND LIABILITY

On May 1, 2021, the Company entered into a 4 year office non-cancellable operating lease agreement commencing on June 16, 2021 and recorded a right of use asset and liability of $104,665.

On January 31, 2024, the Company abandoned its office space as part of its decision to transition to a remote working environment and entered into early lease termination negotiations with the landlord. On March 29, 2024, the Company finalized an early termination of its operating lease agreement with its landlord. Under the terms of the lease termination agreement dated March 29, 2024, the Company agreed to pay a lease termination fee of $33,895, which is included on the balance sheet within "accrued expenses". The Company and landlord agree to settle the lease termination fee in exchange for digital marketing services to be provided by the Company during the first quarter of 2025, after the landlord completes planned renovations to the building. The Company recognized a net loss of $29,242 under the caption "Loss on termination of operating lease" within the statement of operations for the year ended December 31, 2024.

The components of operating lease right of use asset was as follows:

	DECEMBER 31, 2024	DECEMBER 31, 2023
Operating lease cost:		
Amortization of right of use assets	$ 3,497	$ 41,964
Interest on operating lease liability	55	2,344
Total operating lease costs	$ 3,552	$ 44,308

As of December 31, 2023, the weighted average remaining lease term is 6 months, with remaining payments of $22,279 less imputed interest of $194.

Cash paid for operating leases included in operating cash flows was $0 and $43,909, respectively.

NOTE 8 – INCOME TAXES

The Company's deferred tax assets predominantly consist of temporary differences arising from net operating loss carryforwards, accrued compensation and shared based compensation. In assessing the ability to realize the deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. A significant piece of objective negative evidence considered in management's evaluation of the realizability of its deferred tax assets was the limited financial history and forecasted losses during the first full year of operations of the Company. On the basis of this evaluation, management recorded a valuation allowance against all deferred tax assets as the ultimate realization of deferred tax assets is dependent on the generation of future taxable income during the period in which these temporary differences become deductible.

The Company's net deferred tax assets consisted of the following:

	DECEMBER 31, 2024	DECEMBER 31, 2023
Deferred tax assets:		
Net operating loss carryforward	$ 1,684,352	$ 1,598,368
Share-based compensation	501,224	579,388
Charitable contributions	1,079	1,079
Total deferred tax assets	$ 2,186,655	$ 2,178,835
Less: valuation allowance	(2,129,392)	(2,132,583)
Total deferred tax assets, net	$ 57,263	$ 46,252
Deferred tax liabilities:		
Depreciation	$ 1,351	$ 1,351
Accrued compensation	55,912	44,901
Total deferred tax liabilities	$ 57,263	$ 46,252
Net deferred tax asset or liability	$ -	$ -

(Expressed in U.S. Dollars)

	DECEMBER 31, 2024	DECEMBER 31, 2023
Deferred tax asset valuation allowance:		
Beginning balance	$ (2,132,583)	$ (670,986)
Increase	3,191	(1,461,597)
Ending balance	$ (2,129,392)	$ (2,132,583)

As of December 31, 2024 and 2023, the Company provided a 100% valuation allowance against the net deferred tax assets.
Provision for income tax (benefit) effective rates, which differs from the federal and state statutory rates were as follows for the years ended:

	DECEMBER 31, 2024	DECEMBER 31, 2023
Tax at U.S. federal statutory rate	21.00%	21.00%
State, net of federal benefit	5.73%	5.89%
Non-Deductible Expenses	-0.94%	-0.40%
Change in valuation allowance	-25.79%	-26.49%
	0.00%	0.00%

The Company files U.S. federal income tax returns with the Internal Revenue Service ("IRS"). As of December 31, 2024, the Company is currently not under examination by the IRS. The Company did not have any unrecognized tax benefits at either December 31, 2024 or 2023. If applicable in the future, any interest and penalties related to uncertain tax positions will be recognized in income tax expense. The Company files state income tax returns in Nevada and Florida. As of December 31, 2024, the Company is currently not under examination by either state tax authority.

NOTE 9 – CAPITAL STRUCTURE

During the year ended December 31, 2024 and 2023, there were no equity transactions that could result in a change in control of the Company which would trigger any conversion provision contained within the Company's Convertible Note, Series A or B preferred stock agreements. The following is a description of the Company's equity instruments:

- ***Series A Preferred Stock***

  The Company is authorized to issue 1 million shares $0.001 par value Series A preferred stock ("Series A"). The holder of Series A preferred stock is entity to 80% of all voting rights available at the time of any vote. In the event of liquidation or dissolution of the Company, the holders of Series A preferred stock are entitled to share ratably in all assets remaining after payment of liabilities and have no liquidation preferences. Holders of Series A preferred stock have a right to convert each share of Series A into five shares of common stock. On December 1, 2020, the Company issued 1 million shares of Series A preferred stock to the CEO of the Company for no consideration. There were no changes in Series A shares during the years ended December 31, 2024 or 2023.

- ***Series B Preferred Stock***

  The Company was authorized to issue 260,000 shares $0.001 par value Series B preferred stock ("Series B"). In September 2022, the Company increased the Series B preferred stock authorized shares to 560,000. The holder of Series B preferred stock do not have any voting rights. In the event of liquidation or dissolution of the Company, the holders of Series B preferred stock are entitled to share ratably in all assets remaining after payment of liabilities and have no liquidation preferences. Holders of Series B preferred stock have a right to convert each share of Series B on a prorate basis of exactly ten (10) percent of the issued and outstanding common stock of the Company. The ultimate redemption value of Series B Preferred stock is tied to the value of the Company's common stock.

In 2020, the Company issued 260,000 shares of Series B preferred stock for no additional consideration at a fair value of $260. In 2022, the Company issued 300,000 shares of Series B preferred stock as compensation to the Chief Revenue Officer ("CRO") of the Company. The Company estimated the fair value of Series B at $1.50 per share (average transaction price for common stock sold during the same period), which resulted in a total fair value of $450,000. As of December 31, 2024 and 2023, the Company's CRO beneficially held 404,000 Series B shares and indirectly through his spouse and son held 196,000 Series B shares. There were no changes in Series B shares during the years ended December 31, 2024 or 2023.

- ***Common Stock***

As of December 31, 2024, the Company had 50 million authorized shares of common stock with a par value of $0.001, of which 13,539,544 were issued and outstanding. Common stockholders are entitled to one vote per share on all matters submitted to a vote of stockholders. As of December 31, 2024 and 2023, Company insiders held in aggregate 7.5 million shares and 7.2 million shares of common stock, respectively. The Company's CEO controls approximately 93% of the voting power of the Company's common stock.

- ***Strata Purchase Agreement***

On November 29, 2023, the Company entered into a 24-month Strata Purchase Agreement ("Strata Agreement") with a private investor ("ClearThink"). Under the terms of the Strata Agreement, ClearThink committed to purchase up to $5,000,000 of the Company's registered common stock with a purchase price equal to 80% of the average of the two lowest daily stock prices during a ten (10) day trading period. The Strata Agreement requires a minimum purchase of $25,000 with a maximum purchase at the lesser or $1,000,000 or 500% of the daily average shares traded for the prior 10-day period. At no time shall the total number of shares purchased under this Strata Agreement exceed 9.99% of the Company's outstanding common stock. ClearThink made an initial purchase of 400,000 shares of restricted stock in exchange for $100,000. Additionally, the Company issued an additional 200,000 shares of common stock to ClearThink as additional consideration which had a fair value of $50,000.

NOTE 10 – SHARED BASED COMPENSATION AND WARRANTS

Share-Based Compensation

During the year ended December 31, 2024, the Company issued shared 10,500 shares of common stock as based compensation to its Chief Operating Officer as part of his compensation package. During the year ended December 31, 2023, the Company did not issue any shares of common stock as based compensation to any employees. The Company did not adopt stock option incentive plan or issue any stock options or other service based awards to any employee, advisor or consultant during the years ended December 31, 2024 and 2023. During the years ended December 31, 2024 and 2023, the Company issued 118,975 and 85,615 shares of common stock, respectively, in partial satisfaction of amounts owed to its capital raise consultants.

Warrants to Purchase Common Stock

On October 1, 2021, the Company issued 200,000 detachable warrants at an exercise price of $3.00 per warrant in connection with a private equity offering. While the Company contemporaneously issued warrants in connection with this capital raise transaction, these warrants are subject to separate agreements with different terms and conditions that are not closely related. The warrants issued in connection with the sale of common stock may be exercised at the option of the purchaser and may only be settled in shares of common stock upon payment of the exercise price stated in the stock purchase agreement. These freestanding warrants are classified as an equity instrument and have no expiration date. The fair value of detachable warrants on the grant date was $0 using a Black-Scholes option pricing model with a stock price of $0.25, exercise price of $3.00, risk free rate of 4.57%, volatility of 25% (logarithmic average due to limited exchange pricing data) and a dividend rate of 0% and a warrant term of 10 years (as the Company's warrants have no expiration date). During the years ended December 31, 2024 and 2023, there were no exercises of warrants to purchase common stock.

On April 25, 2023, the Company issued 200,000 detachable freestanding warrants at an exercise price of $5.00 per warrant, as additional consideration in connection with its Convertible Note (see Note 6). While the Company contemporaneously issued warrants in connection with a Convertible Note issuance, these warrants are subject to separate agreements with different terms and conditions that are not closely related. The settlement and/or termination of the Convertible Note does not cause the warrant agreement to terminate or cause the terms and conditions to change due to changes in the Note instrument. The warrants issued in connection with the sale of common stock may be exercised at the option of the purchaser and may only be settled in shares of common stock upon payment of the exercise price stated in the stock purchase agreement. These freestanding warrants are classified as an equity instrument and have no expiration date. During the years ended December 31, 2024 and 2023, there were no exercises of warrants to purchase common stock.

(Expressed in U.S. Dollars)

The table below summarizes the status of warrants outstanding and exercisable as follows:

	2024			2023		
Warrants outstanding, January 1,	400,000	$	4.00	200,000	$	3.00
Issued	-		-	200,000		5.00
Exercised	-		-	-		-
Expired	-		-	-		-
Warrants outstanding, December 31,	400,000	$	4.00	400,000	$	4.00
Warrants exercisable, December 31,	400,000	$	4.00	400,000	$	4.00

NOTE 11 – WEIGHTED AVERAGE COMMON SHARES

The Company reported a net loss during the years ended December 31, 2024 and 2023, as such, the inclusion of potentially dilutive securities in the computation of Diluted EPS would be anti-dilutive. Potentially dilutive securities excluded from the computation of diluted EPS was as follows:

	DECEMBER 31,	
	2024	2023
Convertible Note (see Note 6)	437,775	179,258
Series A Preferred (see Note 9)	5,000,000	5,000,000
Series B preferred stock (see Note 9)	1,353,954	1,121,010
Detachable common stock warrants (see Note 10)	400,000	400,000
Total anti-dilutive securities excluded from diluted weighted average common shares	7,191,730	6,700,268

NOTE 12 – COMMITMENTS AND CONTINGENCIES

In the ordinary course of business, it is possible that the Company may be the subject of lawsuits and claims from time to time. The Company's management, with input from legal counsel, assesses such contingent liabilities, and such assessment inherently involves an exercise in judgment. In assessing loss contingencies related to legal proceedings pending against us or unasserted claims that may result in proceedings, 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 a probable and material loss has been incurred and the amount of liability can be estimated, then the estimated liability would be accrued in the financial statements. If the assessment indicates 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, together with an estimate of the range of possible loss if determinable and material, is disclosed. Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. The Company is not party to any pending or threatened litigation in connection with its principal business activities.

NOTE 13 – SUBSEQUENT EVENTS

In accordance with ASC 855-10 the Company has analyzed its operations subsequent to the year ended December 31, 2024, to the date these financial statements were issued, and determined that there were no material subsequent events to disclose in these financial statements.