BERGIO INTERNATIONAL, INC.

FORM 10-Q
(Quarterly Report)

Filed 11/14/24 for the Period Ending 09/30/24

Address	12 DANIEL ROAD EAST FAIRFIELD, NJ, 07004
Telephone	9732273230
CIK	0001431074
Symbol	BRGO
SIC Code	3910 - Jewelry, Silverware and Plated Ware
Industry	Apparel & Accessories
Sector	Consumer Cyclicals
Fiscal Year	12/31

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended: **September 30, 2024**

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File Number: **333-150029**

BERGIO INTERNATIONAL, INC.

(Exact name of registrant as specified in its charter)

Wyoming	**27-1338257**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

12 Daniel Road E.
Fairfield, NJ 07004
(Address of principal executive offices)

(973) 227-3230
(Registrant's telephone number, including area code)

Title of each class	**Trading Symbol(s)**	**Name of each exchange on which registered**
N/A	N/A	N/A

Securities registered pursuant to Section 12(g) of the Act:
Common Stock $.00001 par value
(Title of class)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months, and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files. Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☐	Accelerated filer	☐
Non-accelerated filer	☒	Smaller reporting company	☒
		Emerging growth company	☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

As of November 14, 2024 there were 2,898,329,407 shares outstanding of the registrant's common stock.

TABLE OF CONTENTS

PART I - FINANCIAL INFORMATION	1
Item 1. Financial Statements	1
Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations	36
Item 3. Quantitative and Qualitative Disclosures about Market Risk	42
Item 4. Controls and Procedures	42
PART II - OTHER INFORMATION	42
Item 1. Legal Proceedings	42
Item 1A. Risk Factors	42
Item 2. Unregistered Sales of Equity Securities and Use of Proceeds	42
Item 3. Defaults upon Senior Securities	43
Item 4. Mine Safety Disclosure	43
Item 5. Other Information	43
Item 6. Exhibits	43
SIGNATURES	44

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

BERGIO INTERNATIONAL, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS

	September 30, 2024 (Unaudited)	December 31, 2023
ASSETS:		
Current assets:		
Cash	$ 48,430	$ 151,553
Cash held in escrow	147,290	-
Accounts receivable	765	19,433
Note receivable	500,000	-
Inventory	1,263,892	1,516,990
Prepaid expenses and other current assets	7,900	1,900
Total current assets	1,968,277	1,689,876
Property and equipment, net	6,326	19,037
Goodwill	2,780,897	2,780,897
Operating lease right of use assets	157,434	87,001
Investment in unconsolidated affiliate	8,082	6,603
Total Assets	$ 4,921,016	$ 4,583,414
LIABILITIES AND STOCKHOLDERS' DEFICIT:		
Current liabilities:		
Accounts payable and accrued liabilities	$ 1,168,876	$ 860,908
Bank overdraft	8,645	-
Accrued compensation - CEO	715,253	542,822
Notes payable - current portion, net of debt discount	699,378	699,834
Convertible notes payable, net of debt discount and includes put premiums	352,174	87,084
Mandatorily redeemable Preferred Stock Series E - $2.00 stated value, 2,500,000 shares designated and authorized, 317,000 and none issued and outstanding at September 30, 2024 and December 31, 2023, respectively	634,000	634,000
Advances from CEO and accrued interest	609,433	364,753
Derivative liabilities	39,556	434,515
Operating lease liabilities - current	28,850	23,605
Current liabilities of discontinued operations	1,035,967	2,393,369
Total current liabilities	5,292,132	6,040,890
Long-term liabilities:		
Notes payable - long-term	112,622	112,166
Operating lease liabilities - long-term	128,584	63,396
Long-term liabilities of discontinued operations	-	148,196
Total long-term liabilities	241,206	323,758
Total Liabilities	5,533,338	6,364,648
Commitments and contingencies	-	-

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

	September 30, 2024	December 31, 2023
	(Unaudited)	
Stockholders' (deficit) equity		
Preferred stock 10,000,000 shares authorized Series A preferred stock - $0.001 par value, 75 shares authorized, 75 and 75 shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively	-	-
Convertible Series B preferred stock - $0.00001 par value, 4,900 shares authorized, 3,000 and 3,000 shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively ($100 per share liquidation value)	-	-
Convertible Series C preferred stock - $0.00001 par value, 5,000,000 shares authorized, no shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively ($100 per share liquidation value)	-	-
Convertible Series D preferred stock - $0.00001 par value, 2,500,000 shares authorized, 896,266 and 920,966 shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively ($1.00 per share liquidation value)	9	10
Common stock, $0.00001 par value; 25,000,000,000 shares authorized, 2,898,329,407 and 2,101,629,305 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively	28,983	21,016
Common stock issuable (1,000,000 and 64,575,052 shares as of September 30, 2024 and December 31, 2023, respectively)	10	646
Additional paid-in capital	26,178,074	26,105,389
Accumulated deficit	(22,473,058)	(23,769,761)
Total Bergio International, Inc. stockholders' equity	3,734,018	2,357,300
Non-controlling interest in subsidiaries	(4,346,340)	(4,138,534)
Total Stockholders' deficit	(612,322)	(1,781,234)
Total Liabilities and Stockholders' Deficit Equity	$ 4,921,016	$ 4,583,414

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

BERGIO INTERNATIONAL, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024	2023	2024	2023
Net revenues	$ 684,571	$ 767,060	$ 2,038,109	$ 2,777,244
Cost of revenues	424,080	487,162	1,408,278	1,599,135
Gross profit	260,491	279,898	629,831	1,178,109
Operating expenses:				
Selling and marketing expenses	10,099	27,765	69,031	96,983
Professional and consulting expenses	198,063	277,190	724,067	967,680
Compensation and related expenses	111,330	168,757	355,725	500,967
General and administrative expenses	79,860	128,314	266,149	415,952
Total operating expenses	399,352	602,026	1,414,972	1,981,582
Loss from operations	(138,861)	(322,128)	(785,141)	(803,473)
Other income (expenses)				
Interest expense	(26,271)	(21,372)	(132,621)	(64,851)
Derivative expense	-	(174,190)	-	(525,902)
Amortization of debt discount	(6,440)	(67,663)	(58,223)	(242,324)
Loss from foreign currency transactions	(68)	(16)	(471)	(31)
Change in fair value of derivative liabilities	4,326	171,852	240,588	119,086
Interest income	7	2	388	2
Other income	-	2,127	1,479	2,127
Gain from extinguishment of debt, net	-	74,928	19,424	115,232
Total other income (expenses), net	(28,446)	(14,332)	70,564	(596,661)
Loss before provision for income taxes	(167,307)	(336,460)	(714,577)	(1,400,134)
Provision for income taxes	-	-	-	-
Loss from continuing operations	(167,307)	(336,460)	(714,577)	(1,400,134)
Discontinued operations:				
Gain on disposal of discontinued operations	1,000,000	-	1,000,000	-
Income (loss) before non-controlling interest from discontinued operations	1,000,201	(159,065)	977,536	(605,892)
Total income (loss) from discontinued operations	2,000,201	(159,065)	1,977,536	(605,892)
Net income (loss)	$ 1,832,894	$ (495,525)	$ 1,262,959	$ (2,006,026)

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

BERGIO INTERNATIONAL, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

- CONTINUED -

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024	2023	2024	2023
Less: Income (loss) attributable to non-controlling interest from continuing operations	$ (51,679)	$ (90,436)	$ (196,700)	$ (150,105)
Less: Loss attributable to non-controlling interest from discontinued operations	-	(77,940)	(11,106)	(311,918)
Loss attributable to non-controlling interest	(51,679)	(168,376)	(207,806)	(462,023)
Net loss attributable to Bergio International, Inc. from continuing operations	(115,628)	(246,024)	(517,877)	(1,250,029)
Net income (loss) attributable to Bergio International, Inc. from discontinued operations	2,000,201	(81,125)	1,988,642	(293,974)
Net income (loss) attributable to Bergio International, Inc.	1,884,573	(327,149)	1,470,765	(1,544,003)
Deemed dividend	-	(7,623)	(63,706)	(7,623)
Net income (loss) available to Bergio International, Inc. common stockholders	$ 1,884,573	$ (334,772)	$ 1,407,059	$ (1,551,626)
Net income (loss) per common share: basic and diluted				
Continuing operations	(0.00)	(0.00)	(0.00)	(0.03)
Discontinued operations	0.00	(0.00)	0.00	(0.00)
Net income (loss) per common share	$ 0.00	$ (0.00)	$ 0.00	$ (0.03)
Weighted average common shares outstanding:				
Basic and diluted	2,899,329,407	105,885,217	2,800,906,608	49,462,273

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

BERGIO INTERNATIONAL, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (DEFICIT)
For the Nine Months Ended September 30, 2024 and 2023
(Unaudited)

	Series A Preferred Stock		Series B Preferred Stock		Series D Preferred Stock		Common Stock		Common Stock Issuable					
	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Shares	Amount	Additional Paid In Capital	Accumulated Deficit	Non-controlling Interest	Total Stockholders' Equity (Deficit)
Balance, December 31, 2022	75	$ -	3,000	$ -	1,274,000	$ 13	12,316,954	$ 123	1,000,000	$ 10	$ 26,102,888	$ (19,605,358)	$ (1,545,389)	$ 4,952,287
Series D preferred stock exchange for Series E preferred stock	-	-	-	-	(317,000)	(3)	-	-	-	-	3	-	-	-
Reclassification of Series E preferred stock to mezzanine debt	-	-	-	-	-	-	-	-	-	-	(317,000)	-	-	(317,000)
Fractional shares due to 1:500 reverse stock split	-	-	-	-	-	-	2,568	-	-	-	-	-	-	-
Dividends on preferred stock	-	-	-	-	-	-	-	-	-	-	-	(10,903)	-	(10,903)
Net loss	-	-	-	-	-	-	-	-	-	-	-	(667,055)	(314,920)	(981,975)
Balance, March 31, 2023	75	-	3,000	-	957,000	10	12,319,522	123	1,000,000	10	25,785,891	(20,283,316)	(1,860,309)	3,642,409
Issuance of common stock for debt conversion including accrued interest and fees	-	-	-	-	-	-	11,751,753	118	-	-	21,740	-	-	21,858
Issuance of common stock for accrued compensation - CEO	-	-	-	-	-	-	50,000,000	500	-	-	99,500	-	-	100,002
Dividends on preferred stock	-	-	-	-	-	-	-	-	-	-	-	(11,025)	-	(11,025)
Net loss	-	-	-	-	-	-	-	-	-	-	-	(549,799)	21,273	(528,526)
Balance, June 30, 2023	75	-	3,000	-	957,000	10	74,071,275	741	1,000,000	10	25,907,131	(20,844,140)	(1,839,036)	3,224,716
Issuance of common stock for debt conversion including accrued interest and fees	-	-	-	-	-	-	125,446,273	1,254	11,300,000	113	36,263	-	-	37,630
Return of common stock previously issued for accrued compensation - CEO	-	-	-	-	-	-	(50,000,000)	(500)	-	-	(99,500)	-	-	(100,000)
Issuance of common stock for conversion of Series D preferred stock accrued dividends	-	-	-	-	-	-	3,642,857	36	-	-	8,862	(7,623)	-	1,275
Stock warrants granted in connection with convertible notes	-	-	-	-	-	-	-	-	-	-	5,512	-	-	5,512
Dividends on preferred stock	-	-	-	-	-	-	-	-	-	-	-	(9,871)	-	(9,871)
Net loss	-	-	-	-	-	-	-	-	-	-	-	(327,149)	(168,376)	(495,525)
Balance, September 30, 2023	75	$ -	3,000	$ -	957,000	$ 10	153,160,405	$ 1,531	12,300,000	$ 123	$ 25,858,268	$ (21,188,783)	$ (2,007,412)	$ 2,663,737
Balance, December 31, 2023	75	-	3,000	-	920,966	10	2,101,629,305	21,016	64,575,052	646	26,105,389	(23,769,761)	(4,138,534)	(1,781,234)
Issuance of common stock for common stock issuable	-	-	-	-	-	-	63,575,052	636	(63,575,052)	(636)	-	-	-	-
Issuance of common stock for debt conversion including accrued interest and fees	-	-	-	-	-	-	291,836,957	2,918	-	-	13,084	-	-	16,002
Issuance of common stock for conversion of Series D preferred stock accrued dividends	-	-	-	-	(24,700)	(1)	441,288,093	4,413	-	-	59,601	(63,706)	-	307
Dividends on preferred stock	-	-	-	-	-	-	-	-	-	-	-	(36,651)	-	(36,651)
Net loss	-	-	-	-	-	-	-	-	-	-	-	(258,428)	(99,716)	(358,144)
Balance, March 31, 2024	75	$ -	3,000	$ -	896,266	$ 9	2,898,329,407	$ 28,983	1,000,000	$ 10	$ 26,178,074	$ (24,128,546)	$ (4,238,250)	$ (2,159,720)
Dividends on preferred stock	-	-	-	-	-	-	-	-	-	-	-	(36,651)	-	(36,651)
Net loss	-	-	-	-	-	-	-	-	-	-	-	(155,380)	(56,411)	(211,791)
Balance, June 30, 2024	75	$ -	3,000	$ -	896,266	$ 9	2,898,329,407	$ 28,983	1,000,000	$ 10	$ 26,178,074	$ (24,320,577)	$ (4,294,661)	$ (2,408,162)
Dividends on preferred stock	-	-	-	-	-	-	-	-	-	-	-	(37,054)	-	(37,054)
Net loss	-	-	-	-	-	-	-	-	-	-	-	1,884,573	(51,679)	1,832,894
Balance, September 30, 2024	75	$ -	3,000	$ -	896,266	$ 9	2,898,329,407	$ 28,983	1,000,000	$ 10	$ 26,178,074	$ (22,473,058)	$ (4,346,340)	$ (612,322)

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

BERGIO INTERNATIONAL, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Nine Months Ended September 30, 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss attributable to Bergio International, Inc. from continuing operations	$ (517,877)	$ (1,250,029)
Adjustments to reconcile net loss to net cash used in operating activities - continuing operations		
Non-controlling interest in subsidiaries	(196,700)	(150,105)
Depreciation expense	12,712	28,485
Amortization of debt discount	58,223	242,324
Derivative expense	-	525,902
Change in fair value of derivative liabilities	(240,588)	(119,086)
Gain from extinguishment of debt	(19,424)	(115,232)
Non-cash interest expense	37,590	-
Accretion of put premium	24,000	-
Amortization of right of use assets	24,815	9,993
Change in operating assets and liabilities:		
Accounts receivable	18,668	27,090
Inventory	253,098	61,409
Prepaid expenses and other current assets	18,000	(12,845)
Investment in unconsolidated affiliate	(1,479)	-
Accounts payable and accrued liabilities	242,368	43,879
Bank overdraft	8,645	(7,637)
Accrued compensation - CEO	172,431	148,239
Operating lease obligations	(24,815)	(9,994)
NET CASH USED IN OPERATING ACTIVITIES - CONTINUING OPERATIONS	(130,333)	(577,607)
NET CASH USED IN OPERATING ACTIVITIES - DISCONTINUED OPERATIONS	(175,350)	(217,808)
TOTAL NET CASH USED IN OPERATING ACTIVITIES	(305,684)	(795,415)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	-	(4,900)
NET CASH USED IN INVESTING ACTIVITIES - CONTINUING OPERATIONS	-	(4,900)
NET CASH PROVIDED BY INVESTING ACTIVITIES - DISCONTINUED OPERATIONS	320,205	-
TOTAL NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	320,205	(4,900)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from note payable	-	65,000
Proceeds from convertible notes, net of debt issuance cost	-	75,000
Advance from (payments to) Chief Executive Officer, net	202,561	192,783
NET CASH PROVIDED BY FINANCING ACTIVITIES - CONTINUING OPERATIONS	202,561	332,783
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES - DISCONTINUED OPERATIONS	(320,205)	141,208
TOTAL NET CASH PROVIDED BY FINANCING ACTIVITIES	(117,644)	473,991
NET CHANGE IN CASH AND CASH EQUIVALENTS:	(103,123)	(326,324)
CASH AND CASH EQUIVALENTS - beginning of year	151,553	373,507
CASH AND CASH EQUIVALENTS - end of period	$ 48,430	$ 47,183
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ -	$ -
Income taxes	$ -	$ -

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

BERGIO INTERNATIONAL, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

- CONTINUED -

	For the Nine Months Ended September 30,	
	2024	**2023**
Non-cash investing and financing activities:		
Issuance of common stock issued for convertible debt, loans payable, and accrued interest	$ 13,670	$ 59,488
Issuance of common stock issued for accrued dividends	$ 307	$ 1,275
Debt discount in connection with the issuance of stock warrants	$ -	$ 5,512
Deemed dividend upon conversion of Series D preferred stock and accrued dividends	$ 63,706	$ 7,623
Initial amount of ROU asset and related liability	$ 95,248	$ 81,213
Initial derivative liability recorded in connection with convertible notes payable	$ -	$ 252,488
Reclassification of derivative liability into put premium as stock settled debt	$ 134,947	$ -

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

Note 1 - Nature of Operations and Basis of Presentation

Organization and Nature of Operations

Bergio International, Inc. (the "Company") was incorporated in the State of Delaware on July 24, 2007 under the name Alba Mineral Exploration, Inc. On October 21, 2009, as a result of a Share Exchange Agreement, the corporation's name was changed to Bergio International, Inc. On February 19, 2020, the Company changed its state of incorporation to Wyoming. The Company is engaged in the product design, manufacturing, distribution of fine jewelry primarily in the United States and is headquartered in Fairfield, New Jersey. The Company's intent is to take advantage of the Bergio brand and establish a chain of retail stores worldwide. The Company's branded product lines are products and/or collections designed by the Company's designer and CEO, Berge Abajian, and will be the centerpiece of the Company's retail stores.

On February 10, 2021, the Company entered into an Acquisition Agreement ("Acquisition Agreement") with Digital Age Business, Inc., a Florida corporation, ("Digital Age Business"), pursuant to which the shareholders of Digital Age Business agreed to sell all of the assets and liabilities of its Aphrodite's business to a subsidiary of the Company known as Aphrodite's Marketing, Inc. ("Aphrodite's Marketing"), a Wyoming corporation in exchange for Series B Preferred Stock of the Company. The Company owned 51% of Aphrodite's Marketing. On June 29, 2024, the Company and the owners of the 49% interest in Aphrodite's Marketing (the "Assignors") entered into an Assignment of Interest and Assets (the "Assignment Agreement") whereby the Assignors agreed to transfer their 49% interest in Aphrodite's Marketing to the Company. Consequently, the Company owns 100% of Aphrodite's Marketing as a result of the Assignment Agreement.

On July 1, 2021 ("Closing"), the Company entered into an Agreement and Plan of Merger (the "Merger Agreement") with GearBubble, Inc., a Nevada corporation, ("GearBubble"), pursuant to which the shareholders of GearBubble (the "Equity Recipients") agreed to sell 100% of the issued and outstanding shares of GearBubble to a subsidiary of the Company known as GearBubble Tech, Inc. ("GearBubble Tech"), a Wyoming corporation in exchange for $3,162,000 (the "Cash Purchase Price"), which shall be paid as follows: a) $2,000,000 (which was paid in cash at Closing), b) $1,162,000 to be paid in 15 equal installments, and c) 49,000 of the 100,000 authorized shares of the Merger Sub, such that upon the Closing, 51% of the Merger Sub shall be owned by the Company, and 49% of the Merger Sub shall be owned by the GearBubble Shareholders. The Company owns 51% of GearBubble Tech.

On March 24, 2021, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation. The amendment reflected the increase in the authorized shares of common stock from 1,000,000,000 shares to 3,000,000,000 shares. On July 9, 2021, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation. The amendment reflected the increase in the authorized shares of common stock from 3,000,000,000 shares to 6,000,000,000 shares. On April 28, 2022, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation and reflected the increase in the authorized shares of common stock from 6,000,000,000 shares to 9,000,000,000 shares.

On September 26, 2022, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation and reflected the increase in the authorized shares of common stock from 9,000,000,000 shares to 15,000,000,000 shares. In March 2023, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation and reflected the increase in the authorized shares of common stock from 15,000,000,000 shares to 25,000,000,000 shares. In the same Articles of Amendment, the Company filed for a reverse split of the Company's common stock, at the ratio of 1 for 500 (the "Reverse Stock Split"), which was declared effective by Financial Industry Regulatory Authority ("FINRA") effective April 17, 2023. All share and per-share data and amounts have been retroactively adjusted as of the earliest period presented in the unaudited condensed consolidated financial statements to reflect the Reverse Stock Split.

In December 2023, the Company decided to sell the Company's majority owned subsidiary, Aphrodite's Marketing. On June 19, 2024, the Company entered into a Purchase Agreement (the "Purchased Agreement") with a buyer to purchase all the assets of Aphrodite's Marketing. The total purchase price for the purchased assets was $1,000,000

("Purchase Price"). The buyer agreed to deliver $500,000 of the Purchase Price via wire transfer to an escrow agent on the effective date of this Agreement, and the balance in the form of a promissory note (the "Note") which shall be payable in one lump sum payment to the Company. The buyer shall commit to making this payment as soon as practicable, but no later than December 30, 2024. The release of funds from the escrow account to the Company shall be contingent upon the satisfactory completion of all conditions precedent as detailed in the Purchased Agreement. In July 2024, the buyer delivered the $500,000 to the escrow agent and has released $352,710 to the Company from July 2024 to September 2024. In August 2024, the Company closed the sale of the majority owned subsidiary, Aphrodite's Marketing and the buyer has obtained control of the purchased assets. Accordingly, as of September 30, 2024, the Company recorded cash held in escrow of $147,290 and note receivable from buyer of $500,000.

Accordingly, Aphrodite's Marketing's business is characterized as Discontinued Operations in these condensed consolidated financial statements (see Note 12). The assets and liabilities of Aphrodite's Marketing have been presented separately in the Condensed Consolidated Balance Sheet as discontinued operations. Similarly, the operating results and cash flows of discontinued operations are separately stated in those respective condensed consolidated financial statements. All prior year amounts from discontinued operations have been reclassified for consistency with the current year presentation.

On July 30, 2024, the Company received written consents in lieu of a meeting of Stockholders from holders of 75% of the total issued and outstanding shares of voting securities of the Company and written consents in lieu of a meeting of our Company's Board of Directors (the "Board") approving such actions as are necessary for the Company to proceed to, and the Company accordingly intends to, effectuate a reverse stock split of the Company's issued and outstanding shares of Common Stock in the range between 1 for 10,000 and 1 for 15,000 (the "Reverse Stock Split"). The final size of the Reverse Stock Split will be decided by management during the FINRA review process.

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules and regulations of the United States Securities and Exchange Commission for interim financial information, which includes consolidated interim financial statements and present the consolidated interim financial statements of the Company and its wholly-owned and majority-owned subsidiaries as of September 30, 2024. All intercompany transactions and balances have been eliminated. In the opinion of management, all adjustments necessary to present fairly our financial position, results of operations, and cash flows have been made. Those adjustments consist of normal and recurring adjustments. The unaudited condensed consolidated financial statements should be read in conjunction with the audited consolidated financial statements as of and for the year ended December 31, 2023, and footnotes thereto included in the Company's Report on Form 10-K filed with the Securities and Exchange Commission ("SEC") on March 29, 2024 (the "Annual Report"). The results of operations for the nine months ended September 30, 2024, are not necessarily indicative of the results to be expected for the full year.

Non-controlling Interest in Consolidated Financial Statements

In December 2007, the Financial Accounting Standard Board ("FASB") issued ASC 810-10-65, "Non-controlling Interests in consolidated financial statements, an amendment of Accounting Research Bulletin No. 51" ("SFAS No. 160"). This ASC clarifies that a non-controlling (minority) interest in a subsidiary is an ownership interest in the entity that should be reported as equity in the unaudited condensed consolidated financial statements. It also requires consolidated net income to include the amounts attributable to both the parent and non-controlling interest, with disclosure on the face of the consolidated income statement of the amounts attributed to the parent and to the non-controlling interest. In accordance with ASC 810-10- 45-21, those losses attributable to the parent and the non-controlling interest in subsidiaries may exceed their interests in the subsidiary's equity. The excess and any further losses attributable to the parent and the non-controlling interest shall be attributed to those interests even if that attribution results in a deficit non-controlling interest balance.

On February 9, 2021, the Company entered into an Acquisition Agreement which resulted to the acquisition of 51% interest in Aphrodite's Marketing. On June 29, 2024, the Company owns 100% of Aphrodite's Marketing as a result of the Assignment Agreement. Additionally, on July 1, 2021, the Company entered into a Merger Agreement with GearBubble which resulted to the acquisition of 51% interest in the Merger Sub, GearBubble Tech. As of September 30, 2024 and December 31, 2023, the Company recorded a non-controlling interest balance of $(4,346,340) and $(4,138,534), respectively, in connection with the majority-owned subsidiaries, Aphrodite's Marketing and GearBubble Tech as reflected in the accompanying unaudited condensed consolidated balance sheet and losses attributable to non-controlling interest of $207,806 and $462,023 during the nine months ended September 30, 2024 and 2023, respectively as reflected in the accompanying unaudited condensed consolidated statements of operations.

Note 2 - Going Concern

These unaudited condensed consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. As reflected in the accompanying unaudited condensed consolidated financial statements, the Company had a net loss attributable to Bergio International, Inc. from continuing operations and cash used in operations of $517,877 and $305,684, respectively, for the nine months ended September 30, 2024. Additionally, the Company had an accumulated deficit of approximately $22.5 million and working capital deficit of approximately $3.3 million at September 30, 2024. These factors raise substantial doubt about the Company's ability to continue as a going concern for a period of twelve months from the issuance date of this report. Management cannot provide assurance that the Company will ultimately achieve profitable operations or become cash flow positive or raise additional capital pursuant to debt or equity financings. The Company may seek to raise additional capital through additional debt and/or equity financing to fund its operations in the future; however, no assurance can be provided that the Company will be able to raise additional capital on favorable terms, or at all. If the Company is unable to raise additional capital or secure additional lending in the future to fund its business plan, the Company may need to curtail or cease its operations.

These unaudited condensed consolidated financial statements do not include any adjustments related to the recoverability and classification of recorded assets, or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 3 - Summary of Significant Accounting Policies

Principles of Consolidation

The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States which includes the Company, its wholly-owned and majority owned subsidiaries as of September 30, 2024. All significant inter-company accounts and transactions have been eliminated.

Use of Estimates

The preparation of unaudited condensed consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the financial statements, which management considered in formulating its estimate could change in the near term due to one or more future events. Accordingly, the actual results could differ significantly from estimates. Significant estimates during the nine months ended September 30, 2024 and 2023 include the estimates of useful lives of property and equipment, valuation of the operating lease liability and related right-of-use asset, valuation of derivatives, allowance for uncollectable receivables, valuation of equity based instruments issued for other than cash, the fair value of warrants issued with debt, the valuation allowance on deferred tax assets, and stock-based compensation.

Revenue Recognition

The Company applies ASC Topic 606, Revenue from Contracts with Customers (“ASC 606”). ASC 606 establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most of the existing revenue recognition guidance. This standard requires an entity to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services and also requires certain additional disclosures. ASC 606 requires us to identify distinct performance obligations. A performance obligation is a promise in a contract to transfer a distinct good or service to the customer. When distinct performance obligations exist, the Company allocates the contract transaction price to each distinct performance obligation. The standalone selling price, or our best estimate of standalone selling price, is used to allocate the transaction price to the separate performance obligations. The Company recognizes revenue when, or as, the performance obligation is satisfied.

Determining whether products and services are considered distinct performance obligations that should be accounted for separately versus together may require significant judgment. Also, significant judgment may be required to determine the allocation of transaction price to each distinct performance obligation.

Generally, revenues are recognized at the time of shipment to the customer with the price being fixed and determinable and collectability assured, provided title and risk of loss is transferred to the customer. Provisions, when appropriate, are made where the right to return exists. Shipping and handling costs charged to customers are classified as sales, and the shipping and handling costs incurred are included in cost of sales.

The Company’s subsidiary, GearBubble Tech, recognizes revenue from three sources: (1) e-commerce revenue (2) platform subscription fees and (3) partner and services revenue.

- Revenues are recognized when the merchandise is shipped to the customer and title is transferred and are recorded net of any returns, and discounts or allowances. Shipping cost paid by customers are primarily for ecommerce sales and are included in revenue. Merchandise sales are fulfilled with inventory sourced through our suppliers. Therefore, the Company’s contracts have a single performance obligation (shipment of product).

The Company evaluates the criteria outlined in ASC 606-10-55, Principal versus Agent Considerations, in determining whether it is appropriate to record the gross amount of merchandise sales and related costs or the net amount earned as commissions. The Company evaluates whether it is appropriate to recognize revenue on a gross or net basis based upon its evaluation of whether the Company obtains control of the specified goods by considering if it is primarily responsible for fulfillment of the promise, has inventory risk, and has the latitude in establishing pricing and selecting suppliers, among other factors. The ecommerce sellers have no further obligation to the customer after the promised goods are transferred to the customer. Based on its evaluation of these factors, we have determined we are the principal in these arrangements. Through our suppliers, we have the ability to control the promised goods and as a result, the Company records ecommerce sales on a gross basis.

The Company refunds the full cost of the merchandise returned and all original shipping charges if the returned item is defective or we or our partners have made an error, such as shipping the wrong product. If the return is not a result of a product defect or a fulfillment error and the customer initiate a return of an unopened item within 30 days of delivery, for most products we refund the full cost of the merchandise minus the original shipping charge and actual return shipping fees. If our customer returns an item that has been opened or shows signs of wear, the Company issues a partial refund minus the original shipping charge and actual return shipping fees.

- The Company generally recognizes platform subscription fees in the month they are earned. Annual subscription payments received that are related to future periods are recorded as deferred revenue to be recognized as revenues over the contract term or period.

- Partner and services revenue is derived from: (1) partner marketing and promotion, and (2) non-recurring professional services. Revenue from partner marketing and promotion and non-recurring professional services is recognized as the service is performed.

Cost of revenues

Cost of revenue consists primarily of the cost of the merchandise, shipping fees, credit card processing services, fulfillment cost, ecommerce sellers' pay-out; costs associated with operation and maintenance of the Company's platform.

Marketing

The Company applies ASC 720 "Other Expenses" to account for marketing costs. Pursuant to ASC 720-35-25-1, the Company expenses marketing costs as incurred. Marketing costs include advertising and related expenses for third party personnel engaged in marketing and selling activities, including sales commissions, and third-party e-commerce platform fees and selling fees. The Company directs its customers to the Company's ecommerce platform through social media, digital marketing, and promotional campaigns. Marketing costs were $69,031 and $96,983 for the nine months ended September 30, 2024 and 2023, respectively, and are included in selling and marketing expenses on the unaudited condensed consolidated statement of operations.

Shipping and Handling Costs

The Company accounts for shipping and handling fees in accordance with ASC 606. While amounts charged to customers for shipping products are included in revenues, the related costs of shipping products to customers are classified in selling and marketing expenses as incurred.

Fair Value of Financial Instruments

FASB ASC 820 - Fair Value Measurements and Disclosures, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. FASB ASC 820 requires disclosures about the fair value of all financial instruments, whether or not recognized, for financial statement purposes. Disclosures about the fair value of financial instruments are based on pertinent information available to the Company on September 30, 2024. Accordingly, the estimates presented in these financial statements are not necessarily indicative of the amounts that could be realized on disposition of the financial instruments. FASB ASC 820 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources, while unobservable inputs reflect market assumptions. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement).

The three levels of the fair value hierarchy are as follows:

Level 1: Inputs are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date.

Level 2: Inputs are unadjusted quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, inputs other than quoted prices that are observable, and inputs derived from or corroborated by observable market data.

Level 3: Inputs are unobservable inputs which reflect the reporting entity's own assumptions on what assumptions the market participants would use in pricing the asset or liability based on the best available information.

The carrying amounts reported in the unaudited condensed consolidated balance sheets for cash, prepaid expenses and other current assets, accounts payable and accrued liabilities, and accrued compensation approximate their fair market value based on the short-term maturity of these instruments.

In August 2018, the FASB issued ASU 2018-13," Changes to Disclosure Requirements for Fair Value Measurements", which will improve the effectiveness of disclosure requirements for recurring and nonrecurring fair value measurements. The standard removes, modifies, and adds certain disclosure requirements, and is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Upon adoption, this guidance did not have a material impact on its unaudited condensed consolidated financial statements.

Assets or liabilities measured at fair value or a recurring basis included embedded conversion options in convertible debt and convertible preferred stock and were as follows at:

	September 30, 2024			December 31, 2023		
Description	**Level 1**	**Level 2**	**Level 3**	**Level 1**	**Level 2**	**Level 3**
Total derivative liabilities	$ -	$ -	$ 39,556	$ -	$ -	$ 434,515

ASC 825-10 "Financial Instruments" allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value (fair value option). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding equity instruments.

Cash and Cash Equivalents

Cash equivalents are comprised of certain highly liquid instruments with a maturity of three months or less when purchased. The Company did not have any cash equivalents on hand at September 30, 2024 and December 31, 2023. The Company places its cash with high credit quality financial institutions. The Company's accounts at these institutions are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000. To reduce its risk associated with the failure of such financial institutions, the Company evaluates, at least annually, the rating of the financial institutions in which it holds deposits. At September 30, 2024 and December 31, 2023, the Company did not have cash in excess of FDIC limits.

Accounts Receivable

The Company performs ongoing credit evaluations of its customers and adjusts credit limits based on customer payment and current credit worthiness, as determined by review of their current credit information. The Company continuously monitors credit limits for and payments from its customers and maintains provision for estimated credit losses based on its historical experience and any specific customer issues that have been identified. While such credit losses have historically been within the Company's expectation and the provision established, the Company cannot guarantee that this will continue.

An allowance for doubtful accounts is provided against accounts receivable for amounts management believes may be uncollectible. The Company determines the adequacy of this allowance by regularly reviewing the composition of its accounts receivable aging and evaluating individual customer receivables, considering the customer's financial condition, credit history and current economic circumstance. While credit losses have historically been within the Company's expectation and the provision established, the Company cannot guarantee that this will continue. As of September 30, 2024 and December 31, 2023, the allowance for doubtful accounts was $0 for both periods.

Inventory

Inventories consist primarily of finished goods and are stated at the lower of cost or market. Cost is determined using the weighted average method, and average cost is recomputed after each inventory purchase or sale. Inventories are written down if the estimated net realizable value is less than the recorded value, if appropriate.

Long-Lived Assets

The Company assesses the recoverability of the carrying value of its long-lived assets whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future, undiscounted cash flows expected to be generated by an asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. No impairment losses were recognized for the nine months ended September 30, 2024 and 2023.

Property and equipment

Property is carried at cost. The cost of repairs and maintenance is expensed as incurred; major replacements and improvements are capitalized. When assets are retired or disposed of, the cost and accumulated depreciation are removed from the accounts, and any resulting gains or losses are included in income in the year of disposition. Depreciation is calculated on a straight-line basis over the estimated useful life of the assets, generally three to five years.

Stock-based compensation

Stock-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.

Derivative instruments

ASC Topic 815, *Derivatives and Hedging* ("ASC Topic 815"), establishes accounting and reporting standards for derivative instruments and for hedging activities by requiring that all derivatives be recognized in the balance sheet and measured at fair value. Gains or losses resulting from changes in the fair value of derivatives are recognized in earnings. On the date of conversion or payoff of debt, the Company records the fair value of the conversion shares, removes the fair value of the related derivative liability, removes any discounts and records a net gain or loss on debt extinguishment.

In July 2017, FASB issued ASU No. 2017-11, Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down

Round Features. These amendments simplify the accounting for certain financial instruments with down-round features. The amendments require companies to disregard the down-round feature when assessing whether the instrument is indexed to its own stock, for purposes of determining liability or equity classification. For public business entities, the amendments in Part I of the ASU are effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2018.

Convertible notes with variable conversion options

The Company has entered into convertible notes, some of which contain variable conversion options, whereby the outstanding principal and accrued interest may be converted, by the holder, into shares of the Company's common stock at a fixed discount to the price of the common stock at or around the time of conversion. The Company treats these convertible notes as stock settled debt under ASC 480, "Distinguishing Liabilities from Equity" and measures the fair value of the notes at the time of issuance, which is the result of the share price discount at the time of conversion and records the put premium as interest expense.

Concentration Risk

Concentration of Revenues

For the nine months ended September 30, 2024 and 2023, no customer accounted for over 10% of total revenues.

Concentration of Purchases

The Company purchased approximately 59% of its finished products from three vendors (23%, 23% and 13%) during the nine months ended September 30, 2024. The Company purchased approximately 37% of its finished products from two vendors (10% and 27%) during the nine months ended September 30, 2023.

Concentration of Accounts Receivable

As of September 30, 2024, accounts receivable amounted to $765 and one customer represented 46% of this balance. As of December 31, 2023, total accounts receivable amounted to $19,433 and one customer represented 82% of this balance.

Recent Accounting Pronouncements

Other accounting standards that have been issued or proposed by FASB that do not require adoption until a future date are not expected to have a material impact on the consolidated financial statements upon adoption. The Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures.

Note 4 - Property and Equipment

Property and equipment consist of the following:

	September 30, 2024	December 31, 2023
Leasehold improvements	$ 391,722	$ 391,722
Office and computer equipment	581,352	581,352
Selling equipment	8,354	8,354
Furniture and fixtures	25,411	25,411
Total at cost	1,006,839	1,006,839
Less: Accumulated depreciation	(1,000,513)	(987,802)
	$ 6,326	$ 19,037

Depreciation expense for the nine months ended September 30, 2024 and 2023 was $12,712 and $28,485, respectively.

Note 5 - Net Loss per Share

Pursuant to ASC 260-10-45, basic loss per common share is computed by dividing net loss by the weighted average number of shares of common stock outstanding for the periods presented. Diluted loss per share is computed by dividing net loss by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period. Potentially dilutive common shares consist of common stock issuable for stock options and stock warrants (using the treasury stock method), convertible notes and common stock issuable. These common stock equivalents may be dilutive in the future.

The potentially dilutive common stock equivalents as of September 30, 2024 and December 31, 2023 were excluded from the dilutive loss per share calculation as they would be antidilutive due to the net loss as follow:

	September 30, 2024 (Unaudited)	December 31, 2023
Common Stock Equivalents:		
Stock Warrants	32,595,983	32,595,983
Convertible Preferred Stock	36,720,438,822	19,069,181,307
Convertible Notes	3,554,833,400	2,704,293,846
Total	40,307,868,205	21,806,071,136

Note 6 - Convertible Notes Payable

As of September 30, 2024 and December 31, 2023, convertible notes payable consisted of the following:

	September 30, 2024 (Unaudited)	December 31, 2023
Principal amount	$ 196,537	$ 148,617
Put premium	158,947	-
Less: unamortized debt discount	(3,310)	(61,533)
Convertible notes payable, net	$ 352,174	$ 87,084

Boot Capital, LLC

On October 3, 2022, the Company entered into an 8% convertible note in the amount of $79,250 less legal and financing costs of $4,250 for net proceeds of $75,000 with Boot Capital LLC. The principal and accrued interest was payable on or before October 3, 2023. The note may not be prepaid except under certain conditions. Any amount of principal or interest on this note which was not paid when due shall bear interest at the rate of twenty two percent (22%) per annum from the due date thereof until the same was paid. At the option of the Holder, but not before 180 days from the date of issuance, the holder may elect to convert all or part of the convertible into the Company's common stock. The conversion price was 65% multiplied by the average two lowest trading price (representing a discount rate of 35%) during the previous 15 trading day period ending on the latest complete trading day prior to the date of this note. During the first 90 to 180 days following the date of this note, the Company had the right to prepay the principal and accrued but unpaid interest due under this note together with any other amounts that the Company may owe the holder under the terms of the note, at a premium ranging from 120% to 125% as defined in the note agreement. After this initial 180-day period, the Company does not have a right to prepay such note. There were no conversions during the year ended December 31, 2022. The outstanding balance at December 31, 2022 was $79,250, with accrued interest of $1,546. During the year ended December 31, 2023, principal of $75,470 were converted into 448,065,626 shares of common stock. The outstanding balance at December 31, 2023 was $3,780, with accrued interest of $2,092.

During the nine months ended September 30, 2024, principal of $3,780 and accrued interest of $2,332 were converted into 94,036,957 shares of common stock. The outstanding balance and accrued interest at September 30, 2024 was $0.

Trillium Partners LP

On June 16, 2022, the Company received proceeds related to a loan with Trillium Partners LP in the amount of $100,000. The loan and accrued interest were due on demand. Interest accrued at the rate of 3% per annum. During fiscal year 2023, the Company reclassed this from a loan to a convertible note payable upon the receipt of a secured promissory note. Accordingly, the Company entered into Secured Promissory Note (the "Secured Note") in amount of $118,000 and original issue discount of $18,000 for net proceeds of $100,000. The Secured Note was due on February 4, 2023. Such Secured Note is secured by a security interest in the borrower's existing and future assets, including all rights to received payments (including credit card payments) from the sale of goods or services, inventory, property and equipment, and general intangibles.

The Secured Note was issued in connection with the Advance Agreement dated October 27, 2021. On April 21, 2023, the Company, together with its majority owned subsidiaries, Aphrodite Marketing and GearBubble Tech (collectively the "Borrower"), entered into an Amendment Agreement (the "First Amendment") with Trillium Partners L.P. to amend the Advance Agreement dated October 27, 2021 (the "Agreement"). Both parties agreed to amend the Agreement in section 10 of the Agreement including among others, a default interest rate of 22% per annum, conversion right to convert all or any part of the outstanding and unpaid amounts of the promissory notes, a provision that in no event shall the lender be entitled to convert into common stock that would result to beneficial ownership by lender and its affiliates of more than 4.99% of the outstanding shares of common stock (the "Beneficial Ownership Limitation"), and variable conversion price of 50% of the lowest trading price during the 30-trading day period prior to conversion date.

In the event that the Company fails to deliver the shares of common stock issuable upon conversion of principal or interest under of the promissory note within three business days of a notice of conversion, the Company shall incur a penalty of $2,000 per day; provided, however, that such fee shall not be due if the failure to deliver the shares is a result of a third party, such as the transfer agent.

On May 31, 2023, the Company, together with its majority owned subsidiaries, and Trillium Partners L.P. entered into a Second Amendment to the Advance Agreement whereby both parties agreed to amend under section 10(b) to increase the Beneficial Ownership Limitation from 4.99% into 9.99%.

Principal and interest shall be paid with 16 weekly payments of $7,375 shall be paid to the lender on each Friday starting in the month of July 2022; Upon the occurrence of an event of default, the principal or interest on this note which is not paid when due shall bear interest at the rate of twenty two percent (22%) per annum. The Company did not pay the required payments and accordingly, has been accruing interest at 22%. During the year ended December 31, 2023, principal of 80,343 were converted into 614,998,486 shares of common stock. As of December 31, 2023, the principal balance is $37,657 and accrued interest amounted to $17,218.

During the nine months ended September 30, 2024, principal of $9,890 were converted into 197,800,000 shares of common stock. As of September 30, 2024, the principal balance is $27,767 and accrued interest amounted to $21,803 at September 30, 2024. Such convertible note is in default as of September 30, 2024.

August 10, 2023 Securities Purchase Agreement

On August 10, 2023, the Company entered into a securities purchase agreement with Trillium Partners LP ("Trillium"), which closed on August 15, 2023, pursuant to which Trillium purchased a convertible promissory note (the "August 10, 2023 Trillium Note") from the Company in the aggregate principal amount of $5,500, such principal and the interest thereon convertible into shares of the Company's common stock at the option of Trillium any time after 180 days of the August 10, 2023 Trillium Note. The August 10, 2023 Trillium Note contains debt issue costs of $500. The Company intends to use the net proceeds for general working capital purposes. The maturity date was August 10, 2024. Such convertible note is in default as of September 30, 2024.

In connection with such note, the Company issued 4,250,000 warrants to purchase common stock to such lender immediately exercisable at an initial exercise price of $0.0013 per share (subject to certain adjustments such as stock split, dividend, subsequent issuance of rights or options, subsequent convertible securities offering, consolidation or merger and pro-rata distribution) with an expiry date of August 10, 2030. The Company accounted for the 4,250,000 warrants issued with this note by using the relative fair value method. The total debt discount which is equivalent to the relative fair value of the warrants of $2,756 using a Black-Scholes model with the following assumptions: stock price at valuation date of $0.0013 based on the closing price of common stock at date of grant, exercise price of $0.0013, dividend yield of zero, expected term of 7.00, a risk-free rate of 4.17%, and expected volatility of 697%.

October 26, 2023 Securities Purchase Agreement

On October 26, 2023, the Company entered into a securities purchase agreement with Trillium Partners LP, which closed on November 6, 2023, pursuant to which Trillium purchased a convertible promissory note (the "October 26, 2023 Trillium Note") from the Company in the aggregate principal amount of $8,500, such principal and the interest thereon convertible into shares of the Company's common stock at the option of Trillium any time after 180 days of the October 26, 2023 Trillium Note. The October 26, 2023 Trillium Note contains debt issue costs of $1,000. The Company used the net proceeds for general working capital purposes. The maturity date is October 31, 2024.

In connection with such note, the Company issued 8,500,000 warrants to purchase common stock to such lender immediately exercisable at an initial exercise price of $0.0003 per share (subject to certain adjustments such as stock split, dividend, consolidation or merger and pro-rata distribution) with an expiry date of October 26, 2030.

December 18, 2023 Securities Purchase Agreement

On December 18, 2023, the Company entered into a securities purchase agreement with Trillium Partners LP pursuant to which Trillium purchased a convertible promissory note (the "December 18, 2023 Trillium Note") from the Company in the aggregate principal amount of $12,500, such principal and the interest thereon convertible into shares of the Company's common stock at the option of Trillium any time after 180 days of the December 18, 2023 Trillium Note. The December 18, 2023 Trillium Note contains debt issue costs of $2,500. The Company used the net proceeds for general working capital purposes. The maturity date is November 30, 2024.

In connection with such note, the Company issued 12,500,000 warrants to purchase common stock to such lender immediately exercisable at an initial exercise price of $0.00005 per share (subject to certain adjustments such as stock split, dividend, consolidation or merger and pro-rata distribution) with an expiry date of December 18, 2030.

J.P. Carey Limited Partners LP

August 10, 2023 Securities Purchase Agreement

On August 10, 2023, the Company entered into a securities purchase agreement with J.P. Carey Limited Partners LP

("JP Carey"), which closed on August 15, 2023, pursuant to which J.P. Carey purchased a convertible promissory note (the "August 10, 2023 JP Carey Note") from the Company in the aggregate principal amount of $5,500, such principal and the interest thereon convertible into shares of the Company's common stock at the option of JP Carey any time after 180 days of the August 10, 2023 JP Carey Note. The August 10, 2023 JP Carey Note contains debt issue costs of $500. The Company intends to use the net proceeds for general working capital purposes. The maturity date was August 10, 2024. Such convertible note is in default as of September 30, 2024.

In connection with such note, the Company issued 4,250,000 warrants to purchase common stock to such lender immediately exercisable at an initial exercise price of $0.0013 per share (subject to certain adjustments such as stock split, dividend, subsequent issuance of rights or options, subsequent convertible securities offering, consolidation or merger and pro-rata distribution) with an expiry date of August 10, 2030. The Company accounted for the 4,250,000 warrants issued with this note by using the relative fair value method. The total debt discount which is equivalent to the relative fair value of the warrants of $2,756 using a Black-Scholes model with the following assumptions: stock price at valuation date of $0.0013 based on the closing price of common stock at date of grant, exercise price of $0.0013, dividend yield of zero, expected term of 7.00, a risk-free rate of 4.17%, and expected volatility of 697%.

The following terms shall apply to the above August 10, 2023 Trillium Note, August 10, 2023 JP Carey Note, October 26, 2023 Trillium Note, and December 18, 2023 Trillium Note (the "2023 Notes"):

The 2023 Notes bear interest at a rate of 12% per annum, which interest may be paid by the Company to the lenders in shares of the Company's common stock; but shall not be payable until the 2023 Notes become payable, whether at the maturity date or upon acceleration or by prepayment.

During the first 180 days following the date of the 2023 Notes, the Company has the right to prepay the principal and accrued but unpaid interest due under the above notes, together with any other amounts that the Company may owe the holder under the terms of the note, at a premium of 150% as defined in the note agreement. After this initial 180-day period, after the expiration of the prepayment periods set forth above, the Company may submit an optional prepayment notice to the lenders.

The conversion price for the above notes shall be equal to a 50% discount of the market price which means the lowest ranging from 10 to 30 trading prices of the Common Stock immediately prior to the delivery of a Notice of Conversion. Notwithstanding the foregoing, the lenders shall be restricted from effecting a conversion if such conversion, along with other shares of the Company's common stock beneficially owned by lenders and its affiliates, exceeds 9.99% of the outstanding shares of the Company's common stock. Notwithstanding the foregoing, such conversion price and lookback periods are subject to adjustment in favor of the Investor in the event the Company issues securities to another party with more favorable conversion terms ("Most Favored Nation"). During the period where any monies are owed to the lender pursuant to the 2023 Notes, if the Company engages in any future financing transactions with a third party investor, the Company will provide the lender with written notice (the "MFN Notice") thereof promptly but in no event less than 10 days prior to closing any financing transactions except for exempt issuance as defined in related the note agreements.

The above notes contain certain events of default, upon which principal and accrued interest will become immediately due and payable. In addition, upon an event of default, interest on the outstanding principal shall accrue at a default interest rate of 22% per annum, or if such rate is usurious or not permitted by current law, then at the highest rate of interest permitted by law. Further, certain events of default may trigger penalty and liquidated damage provisions.

Upon certain events of default, the above the 2023 Notes will become immediately due and payable and the Company must pay the lenders ranging from 150% to 200% of the then-outstanding principal amount of the above 2023 Notes, plus any interest accrued upon such event of default or prior events of default (the "Default Amount"). Further, upon any event of default relating to the failure to issue shares of common stock upon the conversion of such notes, such notes become immediately due and payable in an amount equal to twice the Default Amount.

The total principal amount outstanding under the above Trillium financing agreements was $26,500 and accrued interest of $496 as of December 31, 2023. The total principal amount outstanding under the above JP Carey financing agreement was $5,500 and accrued interest of $259 as of December 31, 2023.

The total principal amount outstanding under the above Trillium financing agreement was $26,500 and accrued interest of $2,960 as of September 30, 2024. The total principal amount outstanding under the above JP Carey financing agreement was $5,500 and accrued interest of $831 as of September 30, 2024.

1800 Diagonal Lending LLC

On April 24, 2023, the Company entered into a 13% promissory note in the amount of $75,180 less original issue discount of $8,055 and legal and financing costs of $2,125 for net proceeds of $65,000 with 1800 Diagonal Lending, LLC. The principal and accrued interest was payable on or before April 24, 2024. The Company failed to make the first installment payment due in June 2023 which was considered an event of default and accordingly such promissory note became a convertible note. Consequently, during the year ended December 31, 2023, the Company reclassed the remaining principal balance of $75,180 and the related unamortized debt discount from notes payable to a convertible note payable (see Note 8). The Company recorded a default penalty of $37,590 during the nine months ended September 30, 2024. The outstanding principal and accrued interest balance at December 31, 2023 was $75,180 and $9,442, respectively. The outstanding principal and accrued interest balance at September 30, 2024 was $112,770 (including default penalty) and $26,004, respectively.

Convertible note for legal services

On May 20, 2024, the Company issued a $24,000 convertible note to a law firm with a service period from January 2024 to December 2024 with a maturity date of December 31, 2024 and bears interest at 10% per annum. The notes are convertible into shares of common stock at a fixed discount of 50% of the lowest bid price in the 30 trading days immediately preceding the notice of conversion from the lender. The notes have cross default provisions. The Company has accounted for the convertible promissory notes as stock settled debt under ASC 480 and recorded debt premiums equal to the face value of the notes with a charge to interest expense. The principal amount of the notes of $18,000 were charged to professional fees for services incurred from January 2024 to September 2024 and the remaining $6,000 was included in prepaid expense as of September 30, 2024.

During the nine months ended September 30, 2024, all of the above outstanding convertible notes are treated as stock settled debt under ASC 480 and accordingly the Company recorded a total of $158,947 as of September 30, 2024.

Amortization of debt discounts and financing cost

For the nine months ended September 30, 2024 and 2023, amortization of debt discounts and financing cost related to all the convertible notes above amounted to $58,223 and $240,455, respectively which has been amortized and included in amortization of debt discount on the accompanying unaudited condensed consolidated statements of operations.

Note 7 - Derivative Liability

The Company applies the provisions of ASC 815-40, Derivatives and Hedging - Contracts in an Entity's Own Stock, under which convertible instruments that contain terms and provisions which cause the embedded conversion options to be accounted for as derivative liabilities. As a result, embedded conversion options in certain convertible notes and convertible preferred stock were recorded as a liability and are revalued at fair value at each reporting date. As of September 30, 2024 and December 31, 2023, total derivative liabilities related to acquisition of Aphrodite's Marketing $39,556 and $434,515 (consist of derivative liability from convertible debt of $360,944 and derivative liability related to acquisition of Aphrodite's Marketing $73,571), respectively.

The following is a roll forward for the nine months ended September 30, 2024 of the fair value liability of price adjustable derivative instruments:

	Fair Value of Liability for Derivative Instruments
Balance at December 31, 2023	$ 434,515
Reclassification of derivative liabilities to gain from extinguishment of debt	(19,424)
Reclassification of derivative liabilities into put premium as stock settled debt	(134,947)
Change in fair value of derivative liabilities	(240,588)
Balance at September 30, 2024	$ 39,556

The Company calculates the estimated fair values of the liabilities for derivative instruments using the Black-Scholes pricing model. The closing price of the Company's common stock at September 30, 2024 and December 31, 2023 was $0.0001 and $0.00015, respectively. The volatility, expected remaining term, and risk-free interest rates used to estimate the fair value of derivative liabilities at September 30, 2024 are indicated in the table that follows.

The expected term is equal to the remaining term of the convertible instruments and the risk-free rate is based upon rates for treasury securities with the same term.

	Initial Valuations (on new derivative instruments entered into during the nine months ended September 30, 2024)	September 30, 2024
Volatility	-	474%
Expected Remaining Term (in years)	-	0.01
Risk Free Interest Rate	-	5.47%
Expected dividend yield	None	None

Note 8 - Notes Payable

Unsecured Notes Payable

Notes payable is summarized below:

	September 30, 2024	December 31, 2023
	(Unaudited)	
Principal amount	$ 812,000	$ 812,000
Less: current portion	(699,378)	(699,834)
Notes payable - long term portion	$ 112,622	$ 112,166

Minimum principal payments under notes payable are as follows:

Year ended December 31, 2024 - remainder	$	698,880
Year ended December 31, 2025		6,720
Year ended December 31, 2026		6,720
Year ended December 31, 2027		6,720
Year ended December 31, 2028		6,720
Year ended December 31, 2029 and thereafter		86,240
Total principal payments	$	812,000

On July 6, 2020, entered into a Loan Authorization and Agreement ("SBA Loan Agreement") with the Small Business Association ("SBA") in the amount of $114,800 under the SBA's Economic Injury Disaster Loan assistance program in light of the impact of the COVID-19 pandemic. Pursuant to the SBA Loan Agreement, the Company received an advanced of $114,800, to be used for working capital purposes only. Pursuant to the SBA Loan Agreement, the Company executed; (i) a note for the benefit of the SBA ("SBA Note"), which contains customary events of default; and (ii) a Security Agreement, granting the SBA a security interest in all tangible and intangible personal property of the Company, which also contains customary events of default. Installment payments, including principal and interest, were due monthly beginning July 6, 2021 but was extended by the SBA to July 6, 2022 in the amount of $560 each month for a term of thirty (30) years. In March 2022, SBA extended the payment due date from 24 months to 30 months from the date of the note. Interest accrues on this note at the rate of 3.75%. This note is collateralized by the assets of the Company. The outstanding balances at December 31, 2022 was $114,800 with accrued interest of $11,195. During the year ended December 31, 2023, a total of $6,720 of installment payments were paid and applied against accrued interest. During the nine months ended September 30, 2024, a total of $3,360 of installment payments were paid and applied against accrued interest. The outstanding balances at September 30, 2024 and December 31, 2023 was $114,800 for both periods with accrued interest of $7,311 and $8,891, respectively.

On July 1, 2021, the Company issued a promissory note in the amount of $1,162,000 in connection with the Merger Agreement with GearBubble and is payable to Mr. Donald Wilson who is one of the majority owners of the 49% of GearBubble Tech. The $1,162,000 promissory note is to be paid in 15 equal installments. This note is non-interest bearing and due on demand. Between October 2021 and November 2021, the Company paid a total of $309,867 towards this promissory note. During the year ended December 31, 2023, the Company has repaid back $154,933 related to promissory note. As of September 30, 2024 and December 31, 2023, the outstanding balance is $697,200 for both periods. The Company negotiated with Mr. Donald Wilson to defer the installment payments in the future.

On April 24, 2023, the Company entered into a 13% promissory note in the amount of $75,180 less original issue discount of $8,055 and legal and financing costs of $2,125 for net proceeds of $65,000 with 1800 Diagonal Lending, LLC. The principal and accrued interest was payable on or before April 24, 2024. Any amount of principal or interest on this note which is not paid when due shall bear interest at the rate of twenty two percent (22%) per annum from the due date thereof until the same is paid. Accrued, unpaid Interest and outstanding principal, subject to adjustment, shall be paid in 9 payments each in the amount of $9,550 (a total payback to the Holder of $85,953). The first payment shall be due June 15, 2023 with 8 subsequent payments each month thereafter. The Company shall have a five (5) day grace period with respect to each payment. The Company has right to accelerate payments or prepay in full at any time with no prepayment penalty. At any time following an Event of Default, the Holder shall have the right, to convert all or any part of the outstanding and unpaid amount of this Note into shares of Common Stock. The conversion price shall mean 60% multiplied by the lowest Trading Price for the Common Stock during the 20 Trading Days prior to the Conversion Date (representing a discount rate of 40%). Upon the occurrence of any event of defaults, the note shall be immediately due and payable in an amount equal to 150% default percentage multiplied by the sum of the outstanding principal balance plus accrued interest and default interest. Any failure to deliver the shares upon conversion following a default will result in a unilateral increase of the default percentage to 200%. The Company failed to make the first installment payment due in June 2023 which was considered an event of default and accordingly such promissory note became a convertible note. Consequently, during the year ended December 31, 2023, the Company reclassed the remaining principal balance of $75,180 and the related unamortized debt discount of $8,311 from note payable to a convertible note payable (see Note 6).

For the nine months ended September 30, 2024 and 2023, amortization of debt discounts related to this promissory note amounted to $0 and $1,869, respectively, which was amortized and included in amortization of debt discount on the accompanying consolidated statements of operations.

Note 9 - Related Party Transactions

Advances from Chief Executive Officer and Accrued Interest

The Company receives periodic advances from the Company's Chief Executive Officer ("CEO") based upon the Company's cash flow needs. At September 30, 2024 and December 31, 2023, $609,433 and $364,753 was due to such officer, respectively. Interest expense was accrued at an interest rate of 5% at September 30, 2024. Interest expense incurred was $32,377 for the year ended December 31, 2023. During the year ended December 31, 2023, the CEO provided advances to the Company for working capital purposes of $460,117 and the Company repaid $270,594 of these advances. During the nine months ended September 30, 2024 interest expense incurred was $42,117. During the nine months ended September 30, 2024, the CEO provided advances to the Company for working capital purposes of $302,725 and the Company repaid $100,164 of these advances.

Effective February 28, 2010, the Company entered into an employment agreement with the CEO. The agreement, which is for a five-year term, provides for an initial base salary of $175,000 per year with a 3% annual increase thereafter (the "Base Salary"). The CEO is also entitled to certain bonuses based on net profits before taxes and other customary benefits, as defined in the agreement. In addition, since it is understood that the Company is employing the CEO during a time of economic decline throughout the U.S. and at times and from time to time, the Company may not be in a position to pay the full amount of Base Salary owed the CEO it is understood and agreed to by the Board, that as long as the Company is unable to pay the CEO the full amount of his Base Salary that the Board shall issue to him, from time to time, an amount of shares that will allow him to remain in possession of fifty-one percent (51%) of the Company's then outstanding shares of common stock. Such issuances shall be made to the CEO at any time when his total share holdings are reduced to an amount less than fifty-one percent (51%) as a result of the issuance of shares of common stock made on behalf of the Company. Effective September 1, 2011, the Company authorized and issued 51 shares of Series A Preferred Stock to the Company's CEO. Additionally, during the year ended December 31, 2021, the Company authorized and issued an additional 24 shares of Series A Preferred Stock to the Company's CEO in connection with the amended and restated certificate of designation for the Company's Series A Preferred Stock.

In April 2022, the Company accrued bonus compensation of $100,000 to the CEO. During the year ended December 31, 2023 and 2022, the Company repaid back $30 and $126,523 of accrued compensation to CEO, respectively. In June 2023, the Company issued 50,000,000 shares of common stock for accrued compensation - CEO and such 50,000,000 shares were subsequently returned to the Company by the CEO in September 2023. As of September 30, 2024 and December 31, 2023, accrued compensation - CEO amounted $715,253 and $542,822, respectively, as reflected in the condensed consolidated balance sheets.

On July 1, 2021, the Company entered into an Amended and Restated Executive Employment Agreement ("Amended Employment Agreement") with the CEO of the Company, Berge Abajian (the "Executive"). The term of the Amended Employment Agreement shall be for 5 years and shall be automatically extended for successive periods of 1 year unless terminated by the Company or the Executive. The Executive shall receive a base salary of $250,000 per year and such base salary shall automatically increase in a rate of 3% per annum for each consecutive year after 2021 or at such rates as may be approved by the board of directors of the Company. Upon written request of the Executive, the Company shall pay all or a portion of the base salary owed to Executive in the form of i) a convertible promissory note, or ii) the Company's common stock or if available, S-8 common stock. Additionally, the Executive is eligible to receive a quarterly bonus at the discretion of the board of directors of the Company. Additionally, the Executive shall be eligible to participate in the Company's 2021 Stock Incentive Plan. In July 2021, under the terms of the ESOP, the Board of Directors of the Company approved the future issuance of 1,000,000 shares to the Company's CEO subject to the Company increasing its authorized shares to 6,000,000,000 shares and subject to the effectiveness of an S-8 Registration Statement covering these shares which was filed with the Securities and Exchange Commission ("SEC") on September 21, 2022 (see Note 11).

Loans Payable

The Company's majority owned subsidiary, Aphrodite's Marketing, had a loan with Jonathan Foltz, the President and CEO of Digital Age Business. Jonathan Foltz was one of the majority owners of the 49% in Acquisition Sub, Aphrodite's Marketing. As of September 30, 2024 and December 31, 2023, the outstanding balance was $0 and $127,306, respectively (see Note 12).

Through the Company's majority owned subsidiary, Aphrodite's Marketing, has loan agreements with Nationwide dated in October 2020 and November 2020. Nationwide is owned by the father of Jonathan Foltz. As of September 30, 2024 and December 31, 2023, the outstanding balance was $667,562 for both periods.

Purchases and Accounts Payable

During the nine months ended September 30, 2024 and the year ended December 31, 2023, the Company, through the Company's majority owned subsidiary, Aphrodite's Marketing and GearBubble Tech, purchased inventory for a total of $0 and $108,412 from an affiliated company which was majority owned (50% interest) by the CEO of the Company. As of September 30, 2024 and December 31, 2023, accounts payable to this affiliated company amounted $61,383 and $120,926 ($59,543 were included in current liabilities of discontinued operations), respectively. In March 2024, the CEO of the Company sold his 50% interest in this affiliated company. Additionally, in March 2024, the CEO of the Company paid the outstanding balance of $59,543 to such affiliated company and was recorded as an advance by the CEO to the Company.

Note 10 - Commitments and Contingencies

Litigation

The Company is currently not involved in any litigation that we believe could have a material adverse effect on the Company's financial condition or results of operations. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of the Company or any of the Company's subsidiaries, threatened against or affecting the Company, the Company's common stock, any of the Company's subsidiaries or of the Company's officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect.

Operating Lease Agreements

The Company leased retail space at two different locations. The term of the first lease which is located in Closter, New Jersey is for a ten-year period from July 2014 to April 2024 starting with a monthly base rent of $1,200. The base rent is subject to an annual increase as defined in the lease agreement. In addition to the monthly base rent, the Company is charged separately for common area maintenance which is considered a non-lease component. The second lease which is located in Atlantic City, New Jersey had a contingent rental based on 10% of sales and such lease ended in September 2023. Contingent rentals were not included in operating lease liabilities. In April 2024, the Company exercised its right to renew for another five-year period from May 1, 2024 to April 30, 2029 with a monthly base rent ranging from $1,800 to $2,280 during the five-year term. The Company recorded right-of-use assets and operating lease liabilities of $95,248 related to the renewal of this lease agreement.

The Company's leases generally do not provide an implicit rate, and therefore the Company used its incremental borrowing rate as the discount rate when measuring operating lease liabilities. The incremental borrowing rate represents an estimate of the interest rate the Company would incur at lease commencement to borrow an amount equal to the lease payments on a collateralized basis over the term of a lease. The Company used incremental borrowing rate of 10%. The Company estimated its incremental borrowing rate based on its credit quality, line of credit agreement and by comparing interest rates available in the market for similar borrowings.

In March 2023, the Company leases another retail space which is located in Marmora, New Jersey. The term of the first lease is for a five-year period from March 2023 to February 2028 starting with a monthly base rent of $1,900. The base rent is subject to an annual increase as defined in the lease agreement. In addition to the monthly base rent, the Company is charged separately for common area maintenance which is considered a non-lease component. The Company recorded right-of-use assets and operating lease liabilities of $89,830 related to this lease agreement. The Company used an incremental borrowing rate of 8% during the year ended December 31, 2023. The Company estimated its incremental borrowing rate based on its credit quality, line of credit agreement and by comparing interest rates available in the market for similar borrowings.

Through the Company's majority owned subsidiary, Aphrodite's Marketing, entered into an approximate three-year lease agreement on October 1, 2019, for its office facilities starting with a monthly base rent of $6,582. The base rent is subject to an annual increase as defined in the lease agreement. The Company recorded right-of-use assets and operating lease liabilities of $122,946 related to this lease agreement. The Company used incremental borrowing rate of 8% during year 2021. The Company estimated its incremental borrowing rate based on its credit quality, line of credit agreement and by comparing interest rates available in the market for similar borrowings. The Company did not renew this lease agreement in October 2022.

The following table reconciles the undiscounted future minimum lease payments (displayed by year in aggregate) under non-cancelable operating leases with terms more than one year to the total operating lease liabilities on the unaudited consolidated balance sheet as of September 30, 2024:

Year 2024 - remainder	$	11,100
Year 2025		45,770
Year 2026		47,284
Year 2027		46,141
Year 2028		30,871
Year 2029		6,840
Total minimum lease payments		188,006
Less amounts representing interest		(30,572)
Present value of net minimum lease payments		157,434
Less current portion		(28,850)
Long-term capital lease obligation	$	128,584

Amended Employment Agreement

On July 1, 2021, the Company entered into an Amended and Restated Executive Employment Agreement with the CEO of the Company, Berge Abajian. The term of the Amended Employment Agreement shall be for 5 years and shall be automatically extended for successive periods of 1 year unless terminated by the Company or the Executive. The Executive shall receive a base salary of $250,000 per year and such base salary shall automatically increase in a rate of 3% per annum for each consecutive year after 2021 or at such rates as may be approved by the board of directors of the Company. Upon written request of the Executive, the Company shall pay all or a portion of the base salary owed to Executive in the form of i) a convertible promissory note, or ii) the Company's common stock or if available, S-8 common stock. Additionally, the Executive is eligible to receive a quarterly bonus at the discretion of the board of directors of the Company. Additionally, the Executive shall be eligible to participate in the Company's 2021 Stock Incentive Plan. In July 2021, under the terms of the ESOP, the Board of Directors of the Company approved the future issuance of 1,000,000 shares to the Company's CEO subject to the Company increasing its authorized shares to 6,000,000,000 shares and subject to the effectiveness of an S-8 Registration Statement covering these shares which was filed with the SEC on September 21, 2022 (see Note 11).

Note 11 - Stockholder's Deficit

Employee Stock Ownership Plan

On July 9, 2021, the Board of Directors of the Company adopted the Bergio International, Inc. 2021 Stock Incentive Plan (the "ESOP"), under which the Company may award shares of the Company's Common Stock to employees of the Company and/or its Subsidiaries. The terms of the ESOP allow the Company's Board of Directors discretion to award the Company's Common Stock, in the form of options, stock appreciation rights, restricted stock awards, restricted stock units, and performance award shares, to such employees, upon meeting the criteria set forth therein, from time to time. Subject to adjustments as provided in the plan, the shares of common stock that may be issued with respect to awards granted under the plan shall not exceed an aggregate of 1,000,000,000 shares of common stock. The Company shall reserve such number of shares for awards under the plan, subject to adjustments as provided in the plan. The maximum number of shares of common stock under the plan that may be issued as incentive stock options shall be 100,000,000 shares.

On July 9, 2021, and under the terms of the ESOP, the Company's Board of Directors approved the future issuance of 1,000,000 shares of the Company's Common Stock to the Company's CEO, Berge Abajian, subject to the Company increasing its total authorized shares of common stock to 6,000,000,000 which was increased in July 2021 and subject to the effectiveness of an S-8 Registration Statement covering these shares with the SEC. As of December 31, 2021, the Company did not meet the prerequisite related to the effectiveness of an S-8 Registration Statement. As of September 30, 2022, the Company met the prerequisite related to the effectiveness of an S-8 Registration Statement. The 1,000,000 shares of common stock have not been issued to the CEO and have been recorded as common stock issuable as of September 30, 2024 and December 31, 2023.

Preferred Stock

The Company has authorized the issuance of 10,000,000 shares of preferred stock. The Company's board of directors is authorized, at any time, and from time to time, to provide for the issuance of shares of preferred stock in one or more series, and to determine the designations, preferences, limitations and relative or other rights of the preferred stock or any series thereof.

Certificate of Designation of Series A Preferred Stock

In September 2011, the Company filed a Certificate of Designation for Series A Preferred Stock with the Wyoming Secretary of State and designated 51 shares of preferred stock as Series A Preferred Stock. In February 2021, the Company filed an amended and restated certificate of designation for the Company's Series A Preferred Stock increasing the number of shares to 75 shares.

Designation. The Company had designated 51 shares which was amended and increased from 51 to 75 shares of preferred stock as Series A Preferred Stock. Each share of Series A Preferred Stock has a par value of $0.001 per share and a stated value of $0.001.

Dividends. There will be no dividends due or payable on the Series A Preferred Stock. Any future terms with respect to dividends shall be determined by the board of directors of the Company.

Liquidation. Upon any liquidation, the holders of Series A Preferred Stock are entitled to receive net assets on a pro rata basis. Each holder of Series A Preferred Stock is entitled to receive ratably any dividends declared by the board of directors of the Company.

Voting Rights. Each one (1) share of the Series A Preferred Stock shall have voting rights equal to One Percent (1%) of the issued and outstanding shares of the Corporation's Common Stock on the date of any such vote, such that the Holder of all Seventy-Five (75) shares of Series A Preferred Stock, shall always have voting rights equal to Seventy Five Percent (75%) of the issued and outstanding shares of the Company's Common Stock.

Conversion. The Series A Preferred stock in non-convertible.

As of September 30, 2024 and December 31, 2023, there were 75 shares of Series A Preferred Stock issued and outstanding. The Company's CEO owns 75 shares of shares of the Series A Preferred Stock.

Certificate of Designation of Series B 2% Convertible Preferred Stock

On February 10, 2021, the Company filed a Certificate of Designation for Series B Convertible Preferred Stock (the "Certificate of Designations") with the Wyoming Secretary of State, designating 4,900 shares of preferred stock as Series B Convertible Preferred Stock.

Designation. The Company had designated 49 shares which was amended and increased from 49 to 4,900 shares of preferred stock as Series B Convertible Preferred Stock. Each share of Series B Convertible Preferred Stock has a par value of $0.00001 per share and a stated value of $100.

Dividends. Holders of Series B Preferred Stock shall be entitled to receive, when and as declared by the Board of Directors out of funds legally available therefor, and the Company shall accrue, quarterly in arrears on March, June 30, September 30, and December 31 of each year, commencing on the Issuance Date, cumulative dividends on the Series B Preferred Stock at the rate per share (as a percentage of the Stated Value per share) equal to two percent (2%) per annum on the Stated Value., payable in additional shares of Series B Preferred Stock. So long as any shares of Series B Preferred Stock remain outstanding, neither the Company nor any subsidiary thereof shall, without the consent of the Holders of eighty percent (80%) of the shares of Series B Preferred Stock then outstanding (the "Requisite Holders), redeem, repurchase or otherwise acquire directly or indirectly any Junior Securities (as defined in Section 7), nor shall the Company directly or indirectly pay or declare any dividend or make any distribution upon, nor shall any distribution be made in respect of, any Junior Securities, nor shall any monies be set aside for or applied to the purchase or redemption (through a sinking fund or otherwise) of any Junior Securities.

Liquidation. Upon any liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary or a Sale (as defined below) (a "Liquidation"), the holders of the Series B Preferred Stock shall be entitled to receive out of the assets of the Company, whether such assets are capital or surplus, for each share of Series B Preferred Stock an amount equal to the Stated Value plus all accrued but unpaid dividends per share, whether declared or not, and all other amounts in respect thereof then due and payable prior to any distribution or payment shall be made to the holders of any Junior Securities, and if the assets of the Company shall be insufficient to pay in full such amounts, then the entire assets to be distributed to the holders of Series B Preferred Stock shall be distributed among the holders of Series B Preferred Stock ratably in accordance with the respective amounts that would be payable on such shares if all amounts payable thereon were paid in full.

Voting Rights. Each holder of the Series B Preferred Stock shall have the right to vote on any matter that may from time to time be submitted to the Company's shareholders for a vote, on an as-converted basis, either by written consent or by proxy.

Conversion at Option of Holder. Each share of Series B Preferred Stock shall be convertible into 0.01% of the total issued and outstanding shares of the Company's Common Stock, (such that all 4,900 authorized shares of Series B Preferred Stock, if issued and outstanding, would be convertible in the aggregate into 49% of the total issued and outstanding shares of the Company's Common Stock) (as determined at the earlier of (i) the date of Conversion of the Series B Preferred Stock; and (ii) eighteen (18) months following February 8, 2021) ("Conversion Ratio"), at the option of a Holder, at any time and from time to time, from and after the issuance of the Series B Preferred Stock.

As of September 30, 2024 and December 31, 2023, there were 3,000 shares of Series B Convertible Preferred Stock issued and outstanding.

Certificate of Designation of Series C 2% Convertible Preferred Stock

On February 10, 2021, the Company filed a Certificate of Designation for Series C Convertible Preferred Stock with the Wyoming Secretary of State, which designated 5 shares of preferred stock as Series C Convertible Preferred Stock.

In April 2022, the Company increased the designation to 5,000,000 authorized shares upon filing an Amended and Restated Certificate of Designation, Preference and Rights of the Series C Convertible Preferred.

Designation. The Company has designated 5 shares of preferred stock as Series C Convertible Preferred Stock. Each share of Series C Convertible Preferred Stock has a par value of $0.00001 per share and a stated value of $100.

Dividends. Holders of Series C Preferred Stock shall be entitled to receive, when and as declared by the Board of Directors out of funds legally available therefor, and the Company shall accrue, quarterly in arrears on March 31, June 30, September 30, and December 31 of each year, commencing on the Issuance Date, cumulative dividends on the Series C Preferred Stock at the rate per share (as a percentage of the Stated Value per share) equal to two percent (2%) per annum on the Stated Value, payable in additional shares of Series C Preferred Stock. So long as any shares of Series C Preferred Stock remain outstanding, neither the Company nor any subsidiary thereof shall, without the consent of the Holders of eighty percent (80%) of the shares of Series C Preferred Stock then outstanding, redeem, repurchase or otherwise acquire directly or indirectly any Junior Securities, nor shall the Company directly or indirectly pay or declare any dividend or make any distribution upon, nor shall any distribution be made in respect of, any Junior Securities, nor shall any monies be set aside for or applied to the purchase or redemption of any Junior Securities.

Liquidation. Upon any liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary or a Sale (as defined below) (a "Liquidation"), the holders of the Series C Preferred Stock shall be entitled to receive out of the assets of the Company, whether such assets are capital or surplus, for each share of Series C Preferred Stock an amount equal to the Stated Value plus all accrued but unpaid dividends per share, whether declared or not, and all other amounts in respect thereof then due and payable prior to any distribution or payment shall be made to the holders of any Junior Securities, and if the assets of the Company shall be insufficient to pay in full such amounts, then the entire assets to be distributed to the holders of Series C Preferred Stock shall be distributed among the holders of Series C Preferred Stock ratably in accordance with the respective amounts that would be payable on such shares if all amounts payable thereon were paid in full.

Voting Rights. Each holder of the Series C Preferred Stock shall have the right to vote on any matter that may from time to time be submitted to the Company's shareholders for a vote, on an as-converted basis, either by written consent or by proxy.

Conversion at Option of Holder. Each share of Series C Preferred Stock was convertible into 1% of the total issued and outstanding shares of the Company's Common Stock (as determined at the earlier of (i) the date of Conversion of the Series C Preferred Stock; and (ii) eighteen (18) months following February 8, 2021) ("Conversion Ratio"), at the option of a Holder, at any time and from time to time, from and after the issuance of the Series C Preferred Stock, except that such conversion will automatically be adjusted so that the Holder's total beneficial ownership does not exceed greater than 9.99% of the issued and outstanding shares of the Company's Common Stock. In April 2022, the Company filed an Amended and Restated Certificate of Designation, Preference and Rights of the Series C Convertible Preferred Stock whereby the conversion term was amended to:

(a) *Conversion at Option of holder*. Each share of Series C Preferred Stock shall be convertible into 21.34 shares of Common Stock ("Conversion Ratio"), at the option of a Holder, at any time and from time to time, from and after the issuance of the Series C Preferred Stock; provided that, for period of twenty for (24) months from the Issuance Date, if the Company issues shares of common stock, including common stock as the result of the purchase, exercise, or conversion of outstanding derivative or convertible securities (or securities, including any derivative securities, containing the right to purchase, exercise or convert into shares of common stock) (the "Dilution Shares") such that the outstanding number of shares of common stock on a fully diluted basis shall be greater than 2,133,812 shares (inclusive of conversions of Series C Preferred Stock at the Conversion Ratio immediately above), then the Conversion Ratio for the Series C Preferred Stock then outstanding and unconverted as of the date the Dilution Shares are issued shall be adjusted to equal the Conversion Ratio multiplied by a fraction, the numerator of which shall be the number of shares outstanding on a fully diluted basis after the issuance of the Dilution Shares, and the denominator shall equal to the sum of the currently issued and outstanding shares plus the Dilution Shares. A

Ho1der shall affect a conversion by surrendering to the Company the original certificate or certificates representing the ·Shares of series C Preferred Stock to be converted to the Company, together with a completed form of conversion notice (the "Conversion Notice"). Each Conversion Notice shall specify the number of shares of Series C Preferred Stock to be converted, the date on which such conversion is to be affected, which date may not be prior to the Date the Holder delivers such Conversion Notice (the "Conversion Date"), and the Conversion Price determined. If no Conversion Date is specified in a Conversion Notice, the Conversion Date shall be the date that the Conversion Notice is delivered and each Conversion Notice, once given, shall be irrevocable.

As of September 30, 2024 and December 31, 2023, there were no shares of Series C Convertible Preferred Stock issued and outstanding.

Certificate of Designation of Series D 3% Convertible Preferred Stock

On January 4, 2022, the Company filed a Certificate of Designation for Series D Convertible Preferred Stock with the Wyoming Secretary of State, designating 2,500,000 shares of preferred stock as Series D Convertible Preferred Stock. In February 2022, the Company filed an Amended and Restated Certificate of Designation, Preference and Rights of the Series D Convertible Preferred Stock. The Company amended and cancelled the mandatory provision and also amended the fixed conversion price from $0.50 to $0.40. In April 2022, the Company filed another Amended and Restated Certificate of Designation, Preference and Rights of the Series D Convertible Preferred Stock whereby the Company amended the fixed conversion price from $0.40 to $0.25. In October 2022, the fixed conversion price was adjusted from $0.25 to $0.10 due to the subsequent sale of the Company's common stock at $0.10 per share in October 2022.

Designation. The Company has designated 2,500,000 shares of preferred stock as Series D Convertible Preferred Stock. Each share of Series D Convertible Preferred Stock has a par value of $0.00001 per share and a stated value of $1.00.

Dividends. Each share of Series D Convertible Preferred Stock is entitled to an annual dividend equal to 3% of the stated value which shall be cumulative, payable solely upon redemption, liquidation or conversion. Upon the occurrence of an event of default, the dividend rate shall automatically increase to 18%.

Liquidation. Upon any liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary or upon any deemed liquidation event, after payment or provision for payment of debts and other liabilities of the Company and after payment or provision for ay liquidation preference payable to the holders of any preferred stock ranking senior upon liquidation to the Series D Preferred Stock, if any, but prior to any distribution or payment made to the holders of common stock or the holders of the preferred stock ranking junior upon liquidation to the Series D Preferred Stock, the holders will be entitled to be paid out of the assets of the Company available for distribution an amount equal to the stated value plus any accrued but unpaid dividends, default adjustment, if applicable, and any other fees.

Voting Rights. Except as set forth in the Certificate of Designation, the Series D Preferred Stock shall have no right to vote on any matters requiring shareholder approval or any matters on which the shareholders are permitted to vote. With respect to any voting rights of the Series D Preferred Stock, the Series D Preferred Stock shall vote as a class, each share of Series D Preferred Stock shall have one vote on any such matter, and any such approval may be given via a written consent in lieu of a meeting of the Series D Holders.

Conversion price. The effective conversion price (the "Conversion Price") shall equal the fixed conversion price equal to $0.10 (subject to equitable adjustments by the Company relating to the Company's securities or the securities of any subsidiary of the Company, combinations, recapitalization, reclassifications, extraordinary distributions and similar events). Notwithstanding anything contained herein to the contrary, in the event that, following the date of issuance of the Series D Preferred Stock, the Company consummates a financing of at least $7,500,000, in the aggregate, in one offering or a series of offerings (debt or equity or a combination), the Conversion Price shall be reset to the Variable Conversion Price. The "Variable Conversion Price" shall mean 65% multiplied by the market price (representing a discount rate of 35%). Market price means the average of the lowest trading prices for the common stock during the twenty (20) trading day period ending on the latest complete trading day prior to the conversion date.

Most Favored Nation. During the period where any shares of Series D Preferred Stock are issued and outstanding, if the Company engages in any future financing transactions with a third party investor, the Company will provide the Holder with written notice (the "MFN Notice") thereof promptly but in no event less than 10 days prior to closing any financing transactions. Included with the MFN Notice shall be a copy of all documentation relating to such financing transaction and shall include, upon written request of the Holder, any additional information related to such subsequent investment as may be reasonably requested by the Holder. In the event the Holder determines that the terms of the subsequent investment are preferable to the terms of the securities of the Company issued to the Holder pursuant to the terms of this Designation, the Holder will notify the Company in writing. Promptly after receipt of such written notice from the Holder, the Company agrees to amend and restate the terms of this Designation, to be identical to the instruments evidencing the subsequent investment.

Between January 2024 to March 2024, the Company received notice of conversions from Series D Preferred Stockholders related to conversion of 24,700 Series D Preferred shares and accrued dividends of $307 converting into 441,288,093 shares of the Company's common stock. In connection with the decrease in conversion price of the Series D Convertible Preferred Stock, the Company recognized deemed dividend of $63,706 upon conversion.

As of September 30, 2024 and December 31, 2023, there were 896,266 and 920,966 shares of Series D Convertible Preferred Stock issued and outstanding, respectively.

Certificate of Designation of Series E 3% Preferred Stock

On March 24, 2023, the Company filed a Certificate of Designation for Series E Preferred Stock with the Wyoming Secretary of State, designating 2,500,000 shares of preferred stock as Series E Preferred Stock.

Designation. The Company has designated 2,500,000 shares of preferred stock as Series E Preferred Stock. Each share of Series E Preferred Stock has a par value of $0.00001 per share and a stated value of $2.00 (the "Stated Value").

Voting Rights. The Series E Preferred Stock shall have no right to vote on any matters requiring shareholder approval or any matters on which the shareholders are permitted to vote.

Dividends. Each share of Series E Preferred Stock is entitled to an annual dividend equal to 3% of the stated value which shall be cumulative, payable solely upon redemption, liquidation or conversion. Upon the occurrence of an event of default, the dividend rate shall automatically increase to 18%.

Liquidation. Upon any liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary or upon any deemed liquidation event, after payment or provision for payment of debts and other liabilities of the Company and after payment or provision for ay liquidation preference payable to the holders of any preferred stock ranking senior upon liquidation to the Series E Preferred Stock, if any, but prior to any distribution or payment made to the holders of common stock or the holders of the preferred stock ranking junior upon liquidation to the Series E Preferred Stock, the holders will be entitled to be paid out of the assets of the Company available for distribution an amount equal to the stated value plus any accrued but unpaid dividends, default adjustment, if applicable, and any other fees (collectively the "Adjustment Amount").

No Conversion Right. The Holder shall have no right at any time to convert all or any part of the outstanding Series E Preferred Stock into shares of common stock.

Mandatory Redemption by the Company. On the date which is the earlier of: (i) December 31, 2023; and (ii) upon the occurrence of an Event of Default (i) or (ii), the Mandatory Redemption Date (December 31, 2023) the Company shall redeem all of the shares of Series E Preferred Stock of the Holders. Within five (5) days of the Mandatory Redemption Date, the Company shall make payment to each Holder of an amount in cash, or kind, equal to (i) the total number of Series E Preferred Stock held by the applicable Holder, multiplied by (ii) the then current Stated Value (including but not limited to the addition of any accrued, unpaid dividends and the Default Adjustment, if applicable) (the

"Mandatory Redemption Amount"). The value of any payment in kind shall be as agreed between the Company and respective the Holder.

Default Adjustment. Upon the occurrence and during the continuation of any Event of Default (other than as set forth in Section 8ai of the amendment which is the failure to redeem), the Stated Value shall immediately be increased to $1.50 per share of Series E Preferred Stock; and upon the occurrence and during the continuation of any Event of Default specified in Section 8ai which is the failure to redeem, the Stated Value shall immediately be increased to $2.00 per share of Series E Preferred Stock (the amounts referred to herein shall be referred to collectively as the "Default Adjustment"). In the event of a Default Adjustment, the Company shall immediately, upon the demand of the Majority Holders, redeem the issued and outstanding Series E Preferred Stock and pay to the Holders the amount which is equal to (i) the number of shares of Series E Preferred Stock held by such Holders multiplied by (ii) the Stated Value plus any Adjustment Amount. Upon any Event of Default set forth in Section 8(A)(ix), provided that there is no other default, no Default Adjustment shall occur; however, the Company shall immediately, upon the demand of the Majority Holders, redeem the issued and outstanding Series E Preferred Stock and pay to the Holders the amount which is equal to (i) the number of shares of Series E Preferred Stock held by such Holders multiplied by (ii) the Stated Value plus any Adjustment Amount.

As of December 31, 2023, there were 317,000 shares of Series E Preferred Stock issued and outstanding and were not redeemed on December 31, 2023. The Series E preferred shares are mandatorily redeemable by the Company and are therefore classified as a liability for $634,000 at $2.00 stated value as reflected in the consolidated balance sheet. Additionally, the Company recognized a loss on exchange of preferred shares of $317,000 due to the failure to redeem the Series E Preferred during the year ended December 31, 2023.

As of September 30, 2024, there were 317,000 shares of Series E Preferred Stock issued and outstanding which is classified as a liability for $634,000 as reflected in the unaudited condensed consolidated balance sheet.

Dividends on Preferred Stock

As of September 30, 2024 and December 31, 2023, accrued and unpaid dividends related to the Series B, C, D and E Preferred Stock amounted $215,881 and $105,832, respectively and was included in accounts payable and accrued liabilities as reflected in the unaudited condensed consolidated balance sheets. During the nine months ended September 30, 2024 and 2023, total dividends recorded amounted to $110,356 and $31,799, respectively as reflected in the unaudited condensed consolidated statements of stockholders' deficit.

Common Stock Issued and Issuable

On March 24, 2021, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation. The amendment reflected the increase in the authorized shares of common stock from 1,000,000,000 shares to 3,000,000,000 shares. On July 9, 2021, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation. The Amendment reflected the increase in the authorized shares of common stock from 3,000,000,000 shares to 6,000,000,000 shares.

On April 28, 2022, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation and reflected the increase in the authorized shares of common stock from 6,000,000,000 shares to 9,000,000,000 shares.

On September 26, 2022, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation and reflected the increase in the authorized shares of common stock from 9,000,000,000 shares to 15,000,000,000 shares.

In March 2023, the Company filed, with the Wyoming Secretary of State, a Certificate of Amendment, to amend its Articles of Incorporation and reflected the increase in the authorized shares of common stock from 15,000,000,000 shares to 25,000,000,000 shares. In the same Articles of Amendment, the Company filed for a reverse split of the Company's common stock, at the ratio of 1 for 500, which was declared effective by FINRA effective April 17, 2023.

All share and per-share data and amounts have been retroactively adjusted as of the earliest period presented in the unaudited condensed consolidated financial statements to reflect the Reverse Stock Split.

On July 30, 2024, the Company received written consents in lieu of a meeting of Stockholders from holders of 75% of the total issued and outstanding shares of voting securities of the Company and written consents in lieu of a meeting of our Company's Board of Directors approving such actions as are necessary for the Company to proceed to, and the Company accordingly intends to, effectuate a reverse stock split of the Company's issued and outstanding shares of Common Stock in the range between 1 for 10,000 and 1 for 15,000. The final size of the Reverse Stock Split will be decided by management during the FINRA review process.

As of December 31, 2023, there was common stock issuable of 63,575,052 shares for conversion of Series D Preferred shares during fiscal 2023. The common stock issuable of 63,575,052 were issued in February 2024.

Between January 2024 to March 2024, the Company received notice of conversions from Series D Preferred Stockholders related to conversion of 24,700 Series D Preferred shares and accrued dividends of $307 converting into 441,288,093 shares of the Company's common stock. In connection with the decrease in conversion price of the Series D Convertible Preferred Stock, the Company recognized deemed dividend of $63,706 upon conversion.

In February 2024, the Company issued 291,836,957 shares of its common stock at an average contractual conversion price of approximately $0.0001 as a result of the conversion of principal of $13,670 and accrued interest of $2,332 underlying certain outstanding convertible notes converted during such period.

Common Stock Warrants

A summary of the Company's outstanding stock warrants is presented below:

	Number of Warrants	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (Years)
Balance at December 31, 2023	32,595,983	$ 0.07	6.53
Granted	-	-	-
Exercised	-	-	-
Balance at September 30, 2024	32,595,983	$ 0.07	6.03
Warrants exercisable at September 30, 2024	32,595,983	$ 0.07	6.03

At September 30, 2024, the aggregate intrinsic value of warrants outstanding was $625.

Note 12 - Discontinued Operations - Aphrodite's Marketing

Aphrodite's Marketing, Inc.

In December 2023, the Company decided to sell the Company's majority owned subsidiary, Aphrodite's Marketing. On June 19, 2024, the Company entered into a Purchase Agreement with a buyer to purchase all the assets of Aphrodite's Marketing. The total purchase price for the purchased assets was $1,000,000. The buyer agreed to deliver $500,000 of the Purchase Price via wire transfer to an escrow agent on the effective date of this Agreement, and the balance in the form of a promissory note which shall be payable in one lump sum payment to the Company. The buyer shall commit to making this payment as soon as practicable, but no later than December 30, 2024. The release of funds from the escrow account to the Company shall be contingent upon the satisfactory completion of all conditions precedent as detailed in the Purchased Agreement. In July 2024, the buyer delivered the $500,000 to the escrow agent and has released $352,710 to the Company from July 2024 to September 2024. In August 2024, the Company closed the sale of the majority owned subsidiary, Aphrodite's Marketing and the buyer has obtained control of the purchased assets. Accordingly, as of September 30, 2024, the Company recorded cash held in escrow of $147,290 and note receivable from buyer of $500,000.

Accordingly, Aphrodite's Marketing's business is characterized as discontinued operations in these condensed consolidated financial statements. The assets and liabilities of Aphrodite's Marketing have been presented separately in the condensed consolidated balance sheet as discontinued operations and reported in accordance with the applicable accounting standards, ASC 205-20 "Discontinued Operations". Similarly, the operating results and cash flows of discontinued operations are separately stated in those respective condensed consolidated financial statements. All prior year amounts from discontinued operations have been reclassified for consistency with the current year presentation. Set forth below are the results of operations for Aphrodite's Marketing for the:

	Nine Months Ended September 30, (Unaudited)	
	2024	2023
Revenues	$ 13,140	$ 890,013
Cost of goods sold	-	278,262
Gross profit	13,140	611,751
Operating expenses:		
Selling and marketing expenses	17,457	552,686
Professional and consulting expenses	12,500	333,609
Compensation and related expenses	-	500
General and administrative expenses	13,703	233,547
Total operating expenses	43,660	1,120,342
Operating loss	(30,520)	(508,591)
Other (income) expense		
Gain from sale of discontinued operations	(1,000,000)	-
Gain on settlement of debt	(425,758)	-
Gain on forgiveness of debt	(752,597)	-
Interest expense	170,299	326,040
Other expense, net	-	(228,739)
Other (income) expense	(2,008,056)	97,301
Net income (loss) from discontinued operations (before non-controlling interest)	$ 1,977,536	$ (605,892)

Assets and liabilities of Aphrodite's Marketing included:

	September 30, 2024	December 31, 2023
Total current assets of discontinued operations	$ -	$ -
Current liabilities:		
Accounts payable and accrued liabilities	$ 243,493	$ 975,721
Notes payable - current portion (see details below)	-	1,805
Loans and advances payable including accrued interest (see details below)	792,474	1,415,843
Total current liabilities of discontinued operations	1,035,967	2,393,369
Note payable - long-term liabilities of discontinued operations (see details below)	-	148,196
Working capital deficit	(1,035,967)	(2,393,369)

The above loans and advances payable of Aphrodite's Marketing consisted of the following:

	September 30, 2024	December 31, 2023
Principal amount	$ 674,348	$ 880,822
Accrued interest	118,126	535,021
Loans and advances payable	$ 792,474	$ 1,415,843

Clear Finance Technology Corporation ("Clearbanc")

The Company's majority owned subsidiary, Aphrodite's Marketing, had a capital advance agreement with Clearbanc, an e-commerce platform provider. On February 10, 2021, upon the acquisition of Aphrodite's Marketing, the Company assumed an outstanding balance of $227,517 with Clearbanc. During the year ended December 31, 2021, the Company received $526,620 and repaid back $577,507 related to this capital advance agreement. The loan or advance was non-interest bearing and due on demand. As of December 31, 2021, the outstanding balance was $200,930 including accrued interest of $24,300. During the year ended December 31, 2022, the Company received $297,500 and repaid back $498,430 related to this capital advance agreement. As of September 30, 2024 and December 31, 2023, the outstanding balance is $0.

Shopify

The Company's majority owned subsidiary, Aphrodite's Marketing, had a capital advance agreement with Shopify, an e-commerce platform provider with a remittance rate of 7%. On February 10, 2021, upon the acquisition of Aphrodite's Marketing, the Company assumed an outstanding balance of $359,774 with Shopify. During the year ended December 31, 2021, the Company received $133,202 and repaid back $472,384 related to this capital advance agreement. The loan or advance was non-interest bearing, due on demand and were secured by all of the assets of Aphrodite's Marketing. As of December 31, 2021, the outstanding balance was $30,592 including accrued interest of $10,000. During the year ended December 31, 2022, the Company received $196,100 and repaid back $226,692 related to this capital advance agreement.

The Company's majority owned subsidiary, Aphrodite's Marketing, had a merchant loan agreement with Shopify, an e-commerce platform provider with a daily remittance rate of 17% for a loan amount of $36,160. During the year ended December 31, 2023, the Company received $32,000 (net of debt cost of $4,160 which was amortized immediately to interest expense) and repaid back $1,698 related to this merchant loan agreement. The loan or advance was non-interest bearing, due on demand and were secured by all of the assets of Aphrodite's Marketing. In July 2024, the Company entered into a settlement agreement with Shopify and settled the debt balance of $34,462 for a settlement payment of $34,456. As of September 30, 2024 and December 31, 2023, the outstanding balance was $0 and $34,462, respectively.

Jonathan Foltz

The Company's majority owned subsidiary, Aphrodite's Marketing, had a loan with Jonathan Foltz, the President and CEO of Digital Age Business. On February 10, 2021, upon the acquisition of Aphrodite's Marketing, the Company assumed an outstanding balance of $75,500 with Jonathan Foltz. During the year ended December 31, 2021, the Company received $31,636 and repaid back $25,000 related to this loan. The loan was non-interest bearing and due on demand. As of December 31, 2021, the outstanding balance was $82,136. During the year ended December 31, 2022, the Company received $90,150 and repaid back $25,239 related to this loan. Additionally, during the year ended December 31, 2022, Nationwide (see below) had assumed $65,513 of this loan. During the year ended December 31, 2023, the Company received $68,016 and repaid back $22,244 related to this loan. During the nine months ended September 30, 2024, the Company deemed this loan amount of $127,306 as forgiven and was recorded a gain on forgiveness of debt which is included in discontinued operations. As of September 30, 2024 and December 31, 2023, the outstanding balance was $0 and $127,306, respectively.

Nationwide Transport Service, LLC ("Nationwide")

Through the Company's majority owned subsidiary, Aphrodite's Marketing, has loan agreements with Nationwide dated in October 2020 and November 2020. Nationwide is owned by the father of Jonathan Foltz. On February 10, 2021, upon the acquisition of Aphrodite's Marketing, the Company assumed an outstanding balance of $545,720 with Nationwide. Aphrodite's Marketing did not make the required installment payments pursuant to the loan agreements from December 2020 to February 2021 and as such these loans are currently in default. Interest on defaulted amount ranges from 1% to 3% per month. During the year ended December 31, 2021, the Company repaid back $30,000 related to this loan. As of December 31, 2021, the outstanding balance is $573,750 including accrued interest of $58,030. During the year ended December 31, 2022, the Company repaid back $150,000 related to this loan. Additionally, during the year ended December 31, 2022, Nationwide has assumed a total of $106,000 of loans related to Digital Age Business and Jonathan Foltz (see above). As of December 31, 2022, the outstanding balance is $608,500 including accrued interest of $77,718. As of September 30, 2024 and December 31, 2023, the outstanding balance is $667,562 for both periods.

Amazon Capital Services, Inc.

In July 2022, the Company's majority owned subsidiary, Aphrodite's Marketing, entered into a loan agreement with Amazon Capital Services, Inc. ("Amazon") for a loan amount of $64,000. The loan bore an annual interest rate of 12% and had a loan term of 6 months from date of the loan. During the year ended December 31, 2022, the Company repaid back $55,531 related to this loan. As of December 31, 2022, the outstanding balance was $11,001 including accrued interest of $2,532. As of December 31, 2023, the Company fully repaid back $11,085 related to this loan and the outstanding balance is $0.

Bluevine Capital, Inc.

In August 2022, the Company's majority owned subsidiary, Aphrodite's Marketing, entered into a line of credit agreement with Bluevine Capital, Inc. ("Bluevine") for up to a loan amount of $200,000. The loan bore weekly interest rate of 0.54% and an upfront fee of 1.6% which were deducted from the loan amount. The loans were repaid in 26 weekly installments from the date of the loan. During the year ended December 31, 2022, the Company had drawn a total loan of $200,000 and repaid back $112,412. As of December 31, 2022, the outstanding balance was $87,588. During the year ended December 31, 2023, the Company had drawn a total loan of $75,000 and repaid back $93,606. In September 2024, the Company entered into a settlement agreement with Bluevine and settled the debt balance of $108,366 for a settlement payment of $43,000. During the nine months ended September 30, 2024, the Company recorded a gain on settlement of debt of $65,366 which is included in discontinued operations. As of September 30, 2024 and December 31, 2023, the outstanding balance was $0 and $85,631, respectively.

Square Advance

In September 2022, the Company's majority owned subsidiary, Aphrodite's Marketing, executed a merchant cash advance agreement (the "First Advance") with Square Advance. Under the agreement, the Company sold an aggregate of $174,875 in future receivables for a purchase amount of $125,000. The aggregate principal amount was payable in weekly instalments totaling $7,286 until such time that the obligation was fully satisfied for approximately 6 months. During the year ended December 31, 2022, the Company received $118,750 (net of debt cost fee of $6,250 which was amortized immediately to interest expense) and repaid back $97,638 related to this loan advance. This loan was guaranteed by the CEO of the Company and Jonathan Foltz. During the year ended December 31, 2022, interest expense incurred related to this advance amounted to $31,171.

In January 2023, the Company's majority owned subsidiary, Aphrodite's Marketing, executed a merchant cash advance agreement with Square Advance. Under the agreement, the Company sold an aggregate of $245,000 in future receivables for a purchase amount of $175,000. The aggregate principal amount was payable in daily instalments totaling $1,884.62 until such time that the obligation was fully satisfied for approximately 130 days. The Company received $168,000 (net of debt cost fee of $7,000 which was amortized immediately to interest expense) of which $59,749 was used to pay the remaining balance of the First Advance. This loan was guaranteed by the CEO of the Company and Jonathan Foltz.

During the year ended December 31, 2023, interest expense incurred related to these advances amounted to $95,703 and repaid back $29,000. In August 2024, the Company entered into a settlement agreement with Square Advance and settled the debt balance of $247,359 for a settlement payment of $85,000. During the nine months ended September 30, 2024, the Company recorded a gain on settlement of debt of $162,359 which is included in discontinued operations. As of September 30, 2024 and December 31, 2023, the total outstanding balance was $0 and $157,274, respectively.

EAdvance Services

In November 2022, the Company's majority owned subsidiary, Aphrodite's Marketing, executed a purchase and sale of future receipt agreement with EAdvance Services. Under the agreement, the Company sold an aggregate of $213,900 in future receipt or receivables for a purchase amount of $155,000. The aggregate principal amount was payable in daily instalments of $1,782 until such time that the obligation was fully satisfied for approximately 4 months. During the year ended December 31, 2022, the Company received $150,350 (net of debt cost fee of $4,650 which was amortized immediately to interest expense) and repaid back $43,659 related to this loan. This loan was guaranteed by the CEO of the Company. During the year ended December 31, 2022, interest expense incurred related to this advance amounted to $13,592. As of December 31, 2022, the outstanding balance was $124,933.

During the year ended December 31, 2023, repaid back $100,998 related to this loan. During the year ended December 31, 2023, interest expense incurred related to this advance amounted to $45,308. In August 2024, the Company entered into a settlement agreement with EAdvance Services and settled the debt balance of $70,344 for a settlement payment of $27,750. During the nine months ended September 30, 2024, the Company recorded a gain on settlement of debt of $42,594 which is included in discontinued operations. As of September 30, 2024 and December 31, 2023, the outstanding balance was $0 and $69,243, respectively.

Parkside Funding Group LLC

In February 2023, the Company's majority owned subsidiary, Aphrodite's Marketing, executed a purchase and sale of future receipt agreement with Parkside Funding Group LLC ("Parkside"). Under the agreement, the Company sold an aggregate of $217,500 in future receipt or receivables for a purchase amount of $150,000. The aggregate principal amount was payable in daily instalments of $1,977 until such time that the obligation was fully satisfied for approximately 4 months. This loan was guaranteed by the CEO of the Company and Jonathan Foltz. During the year ended December 31, 2023, the Company received $142,500 (net of debt cost fee of $7,500 which was amortized immediately to interest expense) and repaid back $68,046 related to this loan. During the year ended December 31, 2023, interest expense incurred related to this loan amounted to $67,501. In August 2024, the Company entered into a settlement agreement with Parkside and settled the debt balance of $200,570 for a settlement payment of $80,000. During the nine months ended September 30, 2024, the Company recorded a gain on settlement of debt of $120,570 which is included in discontinued operations. As of September 30, 2024 and December 31, 2023, the outstanding balance was $0 and $149,455, respectively.

Marcus by Goldman Sachs

In February 2023, the Company's majority owned subsidiary, Aphrodite's Marketing, entered into a line of credit agreement with Marcus by Goldman Sachs ("Marcus") for up to a loan amount of $125,000. The loan bears an annual interest rate of 9.99%. The amount due is 2% of the principal balance plus any fees and amounts that weren't paid during the prior statement periods. During the repayment period, the amount due is the total outstanding balance at the end of the draw period divided into 26 equal payments that, if made in-full and on-time, bring the balance to zero over the next year. During the year ended December 31, 2023, the Company has drawn a total loan of $136,049 and repaid back $16,517. During the year ended December 31, 2023, interest expense incurred related to this loan amounted to $5,380. As of September 30, 2024 and December 31, 2023, the outstanding balance is $124,912 for both periods.

Note Payable

The above note payable of Aphrodite's Marketing consisted of the following:

	September 30, 2024	December 31, 2023
Principal amount	$ -	$ 150,000
Less: current portion	-	(1,805)
Notes payable - long term portion	$ -	$ 148,196

Minimum principal payments under notes payable are as follows:

Year ended December 31, 2024 - remainder	$ 8,772
Year ended December 31, 2025	8,772
Year ended December 31, 2026	8,772
Year ended December 31, 2027	8,772
Year ended December 31, 2028	8,772
Year ended December 31, 2029 and thereafter	106,140
Total principal payments	$ 150,000

Through the Company's majority owned subsidiary, Aphrodite's Marketing, entered into a Loan Authorization and Agreement with the SBA, under the SBA's Economic Injury Disaster Loan assistance program in light of the impact of the COVID-19 pandemic. On February 10, 2021, upon the acquisition of Aphrodite's Marketing, the Company assumed an outstanding balance of $150,000 related to this SBA Loan. The original lender is Jonathan Foltz, the President and CEO of Digital Age Business which is also the co-obligor. Pursuant to the SBA Loan Agreement, the Company received an advance of $150,000, to be used for working capital purposes only. Pursuant to the SBA Loan Agreement, the Company executed; (i) a note for the benefit of the SBA, which contains customary events of default; and (ii) a Security Agreement, granting the SBA a security interest in all tangible and intangible personal property of the Company, which also contains customary events of default. The SBA Note bore an interest rate of 3.75% per annum which accrues from the date of the advance. Installment payments, including principal and interest, were due monthly beginning June 24, 2021 but was extended by the SBA to June 24, 2022 in the amount of $731. In March 2022, SBA extended the payment due date from 24 months to 30 months from the date of the note. The outstanding balance at December 31, 2022 was $150,000 with accrued interest of $14,627. During the year ended December 31, 2023, the Company did not pay the installment payments. The outstanding balance at December 31, 2023 was $150,000 with accrued interest of $20,550. During the nine months ended September 30, 2024, the Company deemed this loan amount of $150,000 as forgiven and was recorded a gain on forgiveness of debt which is included in discontinued operations. The outstanding balance at September 30, 2024 was $0.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Forward Looking Statements

This quarterly report on Form 10-Q and other reports (collectively, the "Filings") filed by Bergio International, Inc. ("Bergio" or the "Company") from time to time with the U.S. Securities and Exchange Commission (the "SEC") contain or may contain forward-looking statements and information that are based upon beliefs of, and information currently available to, the Company's management as well as estimates and assumptions made by Company's management. Readers are cautioned not to place undue reliance on these forward-looking statements, which are only predictions and speak only as of the date hereof. When used in the Filings, the words "anticipate," "believe," "estimate," "expect," "future," "intend," "plan," or the negative of these terms and similar expressions as they relate to the Company or the Company's management identify forward-looking statements. Such statements reflect the current view of the Company with respect to future events and are subject to risks, uncertainties, assumptions, and other factors, including the risks contained in the "Risk Factors" section of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2023, filed with the SEC on March 29, 2024, relating to the Company's industry, the Company's operations and results of operations, and any businesses that the Company may acquire. Should one or more of these risks or uncertainties materialize, or should the underlying assumptions prove incorrect, actual results may differ significantly from those anticipated, believed, estimated, expected, intended, or planned.

Although the Company believes that the expectations reflected in the forward-looking statements are reasonable, the Company cannot guarantee future results, levels of activity, performance, or achievements. Except as required by applicable law, including the securities laws of the United States, the Company does not intend to update any of the forward-looking statements to conform these statements to actual results.

Our financial statements are prepared in accordance with accounting principles generally accepted in the United States ("GAAP"). These accounting principles require us to make certain estimates, judgments and assumptions. We believe that the estimates, judgments and assumptions upon which we rely are reasonable based upon information available to us at the time that these estimates, judgments and assumptions are made. These estimates, judgments and assumptions can affect the reported amounts of assets and liabilities as of the date of the financial statements as well as the reported amounts of revenues and expenses during the periods presented. Our financial statements would be affected to the extent there are material differences between these estimates and actual results. In many cases, the accounting treatment of a particular transaction is specifically dictated by GAAP and does not require management's judgment in its application. There are also areas in which management's judgment in selecting any available alternative would not produce a materially different result. The following discussion should be read in conjunction with our unaudited condensed unaudited condensed consolidated financial statements and notes thereto appearing elsewhere in this report.

Plan of Operation

The Bergio brand is our most important asset. The Bergio brand is associated with high-quality, handcrafted and individually designed pieces with European sensibility, Italian craftsmanship and a bold flair for the unexpected. Bergio, is one of the most coveted brands of fine jewelry. Established in 1995, Bergio's signature innovative design, coupled with extraordinary diamonds and precious stones, earned the company recognition as a highly sought-after purveyor of rare and exquisite treasures from around the globe.

It is our intention to establish Bergio as a holding company for the purpose of establishing retails stores worldwide. Our branded product lines are products and/or collections designed by our designer and CEO Berge Abajian and will be the centerpiece of our retail stores. We also intend to complement our own quality-designed jewelry with other products and our own specially designed handbags. This is in line with our strategy and belief that a brand name can create an association with innovation, design and quality which helps add value to the individual products as well as facilitate the introduction of new products.

It is our intention to open elegant stores in "high-end" areas and provide excellent service in our stores which will be staffed with knowledgeable professionals.

In 2019 we introduced The Silver Fashion Collection ranging in price from $50 to $1,200. The Company also introduced the Bergio Handbag Collection, manufactured in Italy with top quality Italian leather ranging in price from $450 to $875, which are very competitive entry prices.

Our products consist of a wide range of unique styles and designs made from precious metals such as, gold, platinum, and Karat gold, as well as diamonds and other precious stones. We currently design and produce approximately 100 to 150 product styles. Current retail prices for our products range from $400 to $200,000. We have manufacturing control over our line as a result of having a manufacturing facility in New Jersey as well as subcontracts with facilities located in Italy.

On March 5, 2014, the Company formed a wholly owned subsidiary called Crown Luxe, Inc. in the State of Delaware ("Crown Luxe"). Crown Luxe was established to operate the Company's first retail store, which was opened in Bergen County, New Jersey in 2014.

During the fall of 2018, we opened our second retail store at the Ocean Resort Casino in Atlantic City, New Jersey. In September 2023, we closed the retail store located at the Ocean Resort Casino in Atlantic City, New Jersey. We opened a new retail store in March 2023 located in Marmora, New Jersey.

On February 10, 2021, Bergio International, Inc. entered into an Acquisition Agreement with Digital Age Business, Inc., a Florida corporation, ("Digital Age Business"), pursuant to which the shareholders of Digital Age Business agreed to sell all of the assets and liabilities of its Aphrodite's business to a recently formed subsidiary of the Company known as Aphrodite's Marketing, Inc., a Wyoming corporation in exchange for created Series B Preferred Stock of the Company, which collectively, shall be convertible at Shareholders' option, at any time, in whole or in part, into that number of shares of common stock of the Company which shall equal thirty percent (30%) of the total issued and outstanding common stock of the Company (as determined at the earlier of (i) the date of conversion of the Series B Preferred Stock; and (ii) eighteen (18) months following the Closing). We owned 51% of Aphrodite's Marketing, Inc. On June 29, 2024, the Company and the owners of the 49% interest in Aphrodite's Marketing (the "Assignors") entered into an Assignment of Interest and Assets Agreement (the "Assignment Agreement") whereby the Assignors agreed to transfer their 49% interest in Aphrodite's Marketing to the Company. Consequently, the Company owns 100% of Aphrodite's Marketing as a result of the Assignment Agreement.

On July 1, 2021, we entered into an Agreement and Plan of Merger with GearBubble, Inc., a Nevada corporation, pursuant to which the shareholders of GearBubble agreed to sell 100% of the issued and outstanding shares of GearBubble to a recently formed subsidiary of the Company known as GearBubble Tech, Inc., a Wyoming corporation in exchange for $3,162,000 (the "Cash Purchase Price"), which shall be paid as follows: a) $2,000,000 (which was paid in cash at Closing), b) $1,162,000 to be paid in 15 equal installments, and c) 49,000 of the 100,000 authorized shares of the Merger Sub, such that upon the Closing, 51% of the Merger Sub shall be owned by the Company, and 49% of the Merger Sub shall be owned by the GearBubble Shareholders. We own 51% of GearBubble Tech, Inc.

The funding for these acquisitions were a combination of proceeds from the issuance of common stock from our previous S-1 Registration Statement and debt.

Aphrodite's Marketing and GearBubble Tech were expected to increase our online presence and provide for expansion of the Bergio Brand. Aphrodite's Marketing was a one-stop shop for jewelry, gifts, and surprises for any occasion. In December 2023, the Company decided to sell the Company's majority owned subsidiary, Aphrodite's Marketing. On June 19, 2024, the Company entered into a Purchase Agreement with a buyer to purchase all the assets of Aphrodite's Marketing. The total purchase price for the purchased assets shall be $1,000,000. The release of funds from the escrow account to the Company shall be contingent upon the satisfactory completion of all conditions precedent as detailed in the Purchased Agreement. In August 2024, the Company closed the sale of the majority owned subsidiary, Aphrodite's Marketing and the buyer has obtained control of the purchased assets.

The Company has instituted various cost saving measures to conserve cash and has worked with its debtors in an attempt to negotiate the debt terms. The Company has been also investigating various strategies to increase sales and expand its business. The Company is in negotiations with some potential partners, but, at this time, there is nothing concrete, but the Company remains positive about its prospects. However, there is no assurance that the Company will be successful in its endeavors or that it will be able to increase its business.

Our future operations are contingent upon increasing revenues and raising capital for on-going operations and expansion of our product lines. Because we have a limited operating history, you may have difficulty evaluating our business and future prospects.

The Company's retail operations were and may continue to be affected by the COVID-19 which in March 2020, was declared a pandemic by the World Health Organization. Although it has been 4 years since the outbreak of COVID-

19, the ultimate disruption which may be caused by a future outbreak is uncertain; however, it may result in a material adverse impact on the Company's financial position, operations and cash flows. Possible areas that may be affected include, but are not limited to, disruption to the Company's customers and revenue, labor workforce, unavailability of products and supplies used in operations, and the decline in value of assets held by the Company, including property and equipment.

Results of Operations

Overview

The unaudited condensed consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

	Three Months Ended			
	September 30, 2024	September 30, 2023	Increase (Decrease)	Percent Increase (Decrease)
Net revenues	$ 684,571	$ 767,060	$ (82,489)	(10.75)%
Cost of revenues	424,080	487,162	(63,082)	(12.95)%
Gross profit	$ 260,491	$ 279,898	$ (19,407)	(6.93)%
Gross profit as a % of sales	38.05%	36.49%		

	Nine Months Ended			
	September 30, 2024	September 30, 2023	Increase (Decrease)	Percent Increase (Decrease)
Net revenues	$ 2,038,109	$ 2,777,244	$ (739,135)	(26.61)%
Cost of revenues	1,408,278	1,599,135	(190,857)	(11.94)%
Gross profit	$ 629,831	$ 1,178,109	$ (548,278)	(46.54)%
Gross profit as a % of sales	30.90%	42.42%		

Net Revenues

Net revenues for the three months ended September 30, 2024 which amounted to $684,571 decreased by $82,489 as compared to $767,060 for the three months ended September 30, 2023. Net revenues for the nine months ended September 30, 2024 which amounted to $2,038,109 decreased by $739,135 as compared to $2,777,244 for the nine months ended September 30, 2023. The decrease in total net revenues during the three and nine months ended September 30, 2024, was primarily due to the decrease in revenues of our majority owned subsidiary, GearBubble, primarily due to declining memberships in our GearBubble software as a service offering.

Cost of Revenues

Cost of revenues consists primarily of the cost of the merchandise, shipping fees, credit card processing services, fulfillment cost, ecommerce sellers' pay-out, costs associated with operation and maintenance of the Company's platform. Cost of revenues for the three months ended September 30, 2024 which amounted to $424,080 decreased by $63,082 as compared to $487,162 for the three months ended September 30, 2023. Cost of revenues for the nine months ended September 30, 2024 which amounted to $1,408,278 decreased by $190,857 as compared to $1,599,135 for the nine months ended September 30, 2023. This decrease during the nine months ended September 30, 2024 is primarily attributable to the decrease in net revenues as discussed above.

Gross Profit

Gross profit decreased by $19,407 to $260,491 for the three months ended September 30, 2024 as compared to $279,898 for the three months ended September 30, 2023. Gross profit decreased by $548,278 to $629,831 for the nine months ended September 30, 2024 as compared to $1,178,109 for the nine months ended September 30, 2023. This decrease is primarily attributable to the decrease in net revenues as discussed above.

Operating Expenses

Operating expenses decreased by $202,674 to $399,352 for the three months ended September 30, 2024 as compared to $602,026 for the three months ended September 30, 2023. The decrease was primarily attributable to i) decrease in selling and marketing expenses of $17,666 primarily attributable to decrease in advertising and marketing activities through social media, digital marketing, and promotional campaigns ii) decrease professional and consulting expenses of $79,127 primarily related to decrease in consulting and contractor fees ii) decrease in compensation and related taxes of $57,427 primarily related to the decrease in number of employees iii) decrease in general and administrative expenses of $48,454.

Operating expenses decreased by $566,610 to $1,414,972 for the nine months ended September 30, 2024 as compared to $1,981,582 for the nine months ended September 30, 2023. The decrease was primarily attributable to i) decrease in selling and marketing expenses of $27,952 primarily attributable to decrease in advertising and marketing activities through social media, digital marketing, and promotional campaigns ii) decrease professional and consulting expenses of $243,613 primarily related to decrease in consulting and contractor fees iii) decrease in compensation and related taxes of $145,242 primarily related to the decrease in number of employees iv) decrease in general and administrative expenses of $149,803. The overall decrease in operating expenses were due to the cost-cutting measures made during the three and nine months ended September 30, 2024.

Loss from Operations

As a result of the above, we had a loss from operations of $138,861 for the three months ended September 30, 2024 as compared to a loss from operations of $322,128 for the three months ended September 30, 2023. As a result of the above, we had a loss from operations of $785,141 for the nine months ended September 30, 2024 as compared to a loss from operations of $803,473 for the nine months ended September 30, 2023.

Other Income (Expenses), net

For the three months ended September 30, 2024, the Company had other income (expenses), net of ($28,446) as compared to other expenses, net of $(14,332) for the three months ended September 30, 2023, a decrease of $14,114 in other expense, net. The decrease in other expense, net is primarily attributed to the decrease in loss from change in fair value of derivative liabilities of $167,526, decrease in derivative expense of $174,190, decrease in amortization of debt discount of $61,223, decrease in gain from extinguishment of debt of $74,928 offset by increase in interest expense of $4,899. This decrease is primarily attributable to the decrease in convertible instruments that contain embedded conversion options and decrease in issuance of new convertible notes during the period.

For the nine months ended September 30, 2024, the Company had other income (expenses), net of $70,564 as compared to other expenses, net of $(596,661) for the nine months ended September 30, 2023, a decrease of $667,225 in other expense, net. The decrease in other expense, net is primarily attributed to the increase in gain from change in fair value of derivative liabilities of $121,502, decrease in derivative expense of $525,902, decrease in amortization of debt discount of $184,101, decrease in gain from extinguishment of debt of $95,808 offset by increase in interest expense of $67,770. This decrease is primarily attributable to the decrease in convertible instruments that contain embedded conversion options and decrease in issuance of new convertible notes during the period.

Losses before non-controlling interest from continuing operations

As a result of the above, we had a loss from continuing operations of $167,307 for the three months ended September 30, 2024 as compared to a loss from continuing operations of $336,460 for the three months ended September 30, 2023. As a result of the above, we had a loss from continuing operations of $714,577 for the nine months ended September 30, 2024 as compared to a loss from continuing operations of $1,400,134 for the nine months ended September 30, 2023.

Income (Loss) before non-controlling interest from discontinued operations

We had an income (loss) from discontinued operations of $2,000,201 for the three months ended September 30, 2024 as compared to a loss from discontinued operations of $(159,065) for the three months ended September 30, 2023.

We had an income from discontinued operations of $1,977,536 for the nine months ended September 30, 2024 as compared to a loss from discontinued operations of $(605,892) for the nine months ended September 30, 2023.

In December 2023, the Company decided to sell the Company's majority owned subsidiary, Aphrodite's Marketing. On June 19, 2024, the Company entered into a Purchase Agreement with a buyer to purchase all the assets of Aphrodite's Marketing. The total purchase price for the purchased assets shall be $1,000,000. The release of funds from the escrow account to the Company shall be contingent upon the satisfactory completion of all conditions precedent as detailed in the Purchased Agreement. In August 2024, the Company closed the sale of the majority owned subsidiary, Aphrodite's Marketing and the buyer has obtained control of the purchased assets.

Accordingly, Aphrodite's Marketing's business is characterized as discontinued operations in these condensed consolidated financial statements. The assets and liabilities of Aphrodite's Marketing have been presented separately in the condensed consolidated balance sheet as discontinued operations and reported in accordance with the applicable accounting standards, ASC 205-20 "Discontinued Operations". Similarly, the operating results and cash flows of discontinued operations are separately stated in those respective condensed consolidated financial statements. All prior year amounts from discontinued operations have been reclassified for consistency with the current year presentation. Set forth below are the results of operations for Aphrodite's Marketing for the:

	Three Months Ended September 30, (Unaudited)	
	2024	2023
Revenues	$ -	$ 102,412
Cost of goods sold	-	12,247
Gross profit	-	90,165
Operating expenses:		
Selling and marketing expenses	-	88,069
Professional and consulting expenses	12,500	54,286
Compensation and related expenses	-	-
General and administrative expenses	616	68,285
Total operating expenses	13,116	210,640
Operating loss	(13,116)	(120,475)
Other (income) expense		
Gain from sale of discontinued operations	(1,000,000)	-
Gain on settlement of debt	(425,758)	-
Gain on forgiveness of debt	(752,597)	-
Interest expense	165,038	38,290
Other expense, net	-	300
Other (income) expense	2,013,317	(38,590)
Net income (loss) from discontinued operations (before non-controlling interest)	$ 2,000,201	$ (159,065)

	Nine Months Ended September 30, (Unaudited)	
	2024	2023
Revenues	$ 13,140	$ 890,013
Cost of goods sold	-	278,262
Gross profit	13,140	611,751
Operating expenses:		
Selling and marketing expenses	17,457	552,686
Professional and consulting expenses	12,500	333,609
Compensation and related expenses	-	500
General and administrative expenses	13,703	233,547
Total operating expenses	43,660	1,120,342
Operating loss	(30,520)	(508,591)
Other (income) expense		
Gain from sale of discontinued operations	(1,000,000)	-
Gain on settlement of debt	(425,758)	-
Gain on forgiveness of debt	(752,597)	-
Interest expense	170,299	326,040
Other expense, net	-	(228,739)
Other (income) expense	(2,008,056)	97,301
Net income (loss) from discontinued operations (before non-controlling interest)	$ 1,977,536	$ (605,892)

Net Loss Attributable to Bergio International, Inc. from Continuing Operations

We had net loss attributable to Bergio International, Inc. from continuing operations of $115,628 for the three months ended September 30, 2024 as compared to $246,024 for the three months ended September 30, 2023. We had net loss attributable to Bergio International, Inc. from continuing operations of $517,877 for the nine months ended September 30, 2024 as compared to $1,250,029 for the nine months ended September 30, 2023.

Net Income (Loss) Attributable to Bergio International, Inc. from Discontinued Operations

We had net income (loss) attributable to Bergio International, Inc. from discontinued operations of $2,000,201 for the three months ended September 30, 2024 as compared to $(81,125) for the three months ended September 30, 2023. We had net income (loss) attributable to Bergio International, Inc. from discontinued operations of $1,988,642 for the nine months ended September 30, 2024 as compared to $(293,974) for the nine months ended September 30, 2023.

Liquidity and Capital Resources

The following table summarizes total current assets, liabilities and working capital at September 30, 2024, compared to December 31, 2023:

	September 30, 2024	December 31, 2023	Increase/ (Decrease)
Current Assets	$ 1,968,277	$ 1,689,876	$ 278,401
Current Liabilities	$ 5,292,132	$ 6,040,890	$ (748,758)
Working Capital Deficit	$ (3,323,855)	$ (4,351,014)	$ 1,027,159

Our working capital deficit was $3,323,855 at September 30, 2024 as compared to working capital deficit of $4,351,014 at December 31, 2023. This decrease in working capital deficit is primarily attributed to the decrease in current liabilities of discontinued operations.

During the nine months ended September 30, 2024, the Company's principal sources and uses of funds were as follows:

Cash used in operating activities.

Cash used in operating activities: For the nine months ended September 30, 2024, the Company used $130,333 in cash for continuing operations as compared to $577,607 in cash used for continuing operations for the nine months ended September 30, 2023. The cash used in operations is primarily attributed to net loss attributable to Bergio International, Inc. from continuing operations of $517,877, amortization of debt discount of $58,223, depreciation of $12,712, and increase in changes in operating assets and liabilities of $686,916 primarily attributable to increase in accounts payable and accrued liabilities of $242,368, increase in accrued compensation of $172,431, decrease in accounts receivable of $18,668 and decrease in inventory of $253,098 offset by non-controlling interest from continuing operations of $196,700, change in fair value of derivative liabilities of $240,588, and gain from extinguishment of debt of $19,424. For the nine months ended September 30, 2024, the Company used $175,350 in cash for discontinued operations.

Cash used in operating activities: For the nine months ended September 30, 2023, the Company used $577,607 in cash used for continuing operations. The cash used in operations is primarily attributed to net loss attributable to Bergio International, Inc. from continuing operations of $1,250,029, amortization of debt discount of $242,324, depreciation of $28,485, derivative expense of $525,902, and increase in changes in operating assets and liabilities of $250,141 primarily attributable to decrease in accounts receivable of $27,090, increase in accounts payable and accrued liabilities of $43,879, increase in accrued compensation of $148,239, decrease in inventory of $61,409 offset by change in fair value of derivative liabilities of $119,086 and non-controlling interest from continuing operations of $150,105. For the nine months ended September 30, 2023, the Company used $217,808 in cash for discontinued operations.

Cash used in investing activities.

The Company used $0 in cash for investing activities for the nine months ended September 30, 2024 as compared to $4,900 of cash in investing activities for purchase of property and equipment for the nine months ended September 30, 2023.

Cash provided financing activities.

Cash provided by financing activities from continuing operations for the nine months ended September 30, 2024 was $202,561 and was primarily the result of advance from CEO, net of $202,561. Cash used in financing activities from discontinued operations for the nine months ended September 30, 2024 was $320,205 and was used for payment of certain loans of Aphrodite's Marketing.

Cash provided by financing activities from continuing operations for the nine months ended September 30, 2023 was $332,783 and was primarily the result of advance from CEO, net of $192,783 and received proceeds from notes and convertible notes of $140,000. Cash provided by financing activities from discontinued operations for the nine months ended September 30, 2023 was $141,208.

Our indebtedness is comprised of various convertible debt, notes payable, loans payable, and advances from a stockholder/officer intended to provide capital for the ongoing manufacturing of our jewelry line, in advance of receipt of the payment from our retail distributors.

Convertible Notes

From time to time the Company enters into certain financing agreements for convertible notes. For the most part, the Company settles these obligations with the Company's common stock. As of September 30, 2024, principal amounts under the convertible notes payable was $158,947, net of debt discount of $3,309 including put premiums of $158,947.

Notes Payable

The Company has total notes payable of $699,378 classified as current portion and $112,622 classified as long-term portion at September 30, 2024.

Mandatorily Redeemable Preferred Stock

The Company has mandatorily redeemable preferred stock liability of $634,000 at September 30, 2024.

Satisfaction of Our Cash Obligations for the Next 12 Months

A critical component of our operating plan impacting our continued existence is to efficiently manage our retail operations and successfully develop new lines through our Company or through possible acquisitions and/or mergers as well as opening new retail stores. Our ability to obtain capital through additional equity and/or debt financing, and joint venture partnerships will also be important to our expansion plans. In the event we experience any significant problems assimilating acquired assets into our operations or cannot obtain the necessary capital to pursue our strategic
plan, we may have to reduce the growth of our operations. This may materially impact our ability to increase revenue and continue our growth.

The Company has suffered recurring losses and has an accumulated deficit of approximately $22.5 million as of September 30, 2024. As of September 30, 2024, the Company has $158,947 in principal amounts of convertible notes, notes payable (current and long-term portion) of $812,000, current liabilities of discontinued operations of $1,035,967 and $634,000 in mandatorily redeemable preferred stock liability. These factors raise substantial doubt about the Company's ability to continue as a going concern. The recoverability of a major portion of the recorded asset amounts shown in the accompanying consolidated balance sheet is dependent upon continued operations of the Company, which in turn, is dependent upon the Company's ability to raise capital and/or generate positive cash flows from operations.

These condensed consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

Research and Development

We are not anticipating significant research and development expenditures in the near future.

Expected Purchase or Sale of Plant and Significant Equipment

We do not anticipate the purchase or sale of any plant or significant equipment; as such items are not required by us at this time.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, results or operations, liquidity, capital expenditures or capital resources that is deemed material.

Critical Accounting Policies

Our critical accounting policies are described in Management's Discussion and Analysis of Financial Condition and Results of Operations included in our Annual Report. There have been no changes in our critical accounting policies. Our significant accounting policies are described in our notes to the consolidated financial statements for the year ended December 31, 2023 which is included in our Annual Report.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

We do not hold any derivative instruments and do not engage in any hedging activities.

Item 4. Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures

We maintain disclosure controls and procedures designed to ensure that information required to be disclosed in the reports we file pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act") are recorded, processed, summarized and reported within the time periods specified in the rules and forms of the SEC, and that such information is accumulated and communicated to our Principal Executive Officer ("PEO") and Principal Financial Officer ("PFO"), to allow timely decisions regarding required disclosure. In designing and evaluating the disclosure controls and procedures, management recognized that any controls and procedures, no matter how well designed and operated, can only provide a reasonable assurance of achieving the desired control objectives, and in reaching a reasonable level of assurance, management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures. Management designed the disclosure controls and procedures to provide reasonable assurance of achieving the desired control objectives.

We carried out an evaluation, under the supervision and with the participation of our management, including our PEO and PFO, of the effectiveness of the design and operation of our disclosure controls and procedures as of the end of the period covered by this Quarterly Report. Based upon that evaluation, the PEO and PFO concluded that the Company's disclosure controls and procedures were not effective.

(b) Changes in Internal Control over Financial Reporting

There were no changes in our internal control over financial reporting, as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act, during our most recently completed fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

We are currently not involved in any litigation that we believe could have a material adverse effect on our financial condition or results of operations. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of our company or any of our subsidiaries, threatened against or affecting our company, our common stock, any of our subsidiaries or of our companies or our subsidiaries' officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect.

Item 1A. Risk Factors.

We believe there are no changes that constitute material changes from the risk factors previously disclosed in our Annual Report on Form 10-K for the year ended December 31, 2023, filed with the SEC on March 29, 2024.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

None.

Item 3. Defaults upon Senior Securities.

As of September 30, 2024, outstanding convertible notes of $27,767 with a maturity date in February 2023, two outstanding convertible notes each amounted $5,500 dated in August 2023 with maturity dates in August 2024, and outstanding convertible note of $112,770 with maturity date in April 2024 are in default as of September 30, 2024. See "Note 6" to our unaudited condensed consolidated financial statements in Part I of this Quarterly Report for additional information.

Item 4. Mine Safety Disclosure.

Not applicable.

Item 5. Other Information.

Not applicable.

Item 6. Exhibits.

Exhibit No.	Description
31.1	Certification of Principal Executive Officer, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 302 of 2002*
31.2	Certification of Principal Financial Officer, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 302 of 2002*
32.1	Certification of Principal Executive Officer, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002*
32.2	Certification of Principal Financial Officer, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002*
101.INS	XBRL Instance Document *
101.SCH	XBRL Taxonomy Extension Schema *
101.CAL	XBRL Taxonomy Extension Calculation Linkbase *
101.DEF	XBRL Taxonomy Extension Definition Linkbase *
101.LAB	XBRL Taxonomy Extension Label Linkbase *
101.PRE	XBRL Taxonomy Extension Presentation Linkbase *

* Filed herewith

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BERGIO INTERNATIONAL, INC.

Date: November 14, 2024	By:	*/s/ Berge Abajian*
	Name:	Berge Abajian
	Title:	Chief Executive Officer (Principal Executive Officer) (Principal Financial Officer) (Principal Accounting Officer)

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 302 OF
THE SARBANES-OXLEY ACT OF 2002

I, Berge Abajian, certify that:

1. I have reviewed this Form 10-Q of Bergio International, Inc.;

2. Based on my knowledge, this report 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 report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods present in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13-a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant's internal control over financing reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 14, 2024

By: */s/ Berge Abajian*
Berge Abajian
Principal Executive Officer
Bergio International, Inc.

CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 302 OF
THE SARBANES-OXLEY ACT OF 2002

I, Berge Abajian, certify that:

1. I have reviewed this Form 10-Q of Bergio International, Inc.;

2. Based on my knowledge, this report 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 report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods present in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13-a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant's internal control over financing reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 14, 2024

By: */s/ Berge Abajian*
Berge Abajian
Principal Financial Officer
Bergio International, Inc.

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF
THE SARBANES-OXLEY ACT OF 2002

In connection with this Quarterly Report of Bergio International, Inc. (the "Company"), on Form 10-Q for the quarter ended September 30, 2024, as filed with the U.S. Securities and Exchange Commission on the date hereof, I, Berge Abajian, Principal Executive Officer of the Company, certify to the best of my knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

(1) Such Quarterly Report on Form 10-Q for the quarter ended September 30, 2024, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in such Quarterly Report on Form 10-Q for the quarter ended March 31, 2024 fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: November 14, 2024

By: */s/ Berge Abajian*
Berge Abajian
Principal Executive Officer
Bergio International, Inc.

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF
THE SARBANES-OXLEY ACT OF 2002

In connection with this Quarterly Report of Bergio International, Inc. (the "Company"), on Form 10-Q for the quarter ended September 30, 2024, as filed with the U.S. Securities and Exchange Commission on the date hereof, I, Berge Abajian, Principal Financial Officer of the Company, certify to the best of my knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

(1) Such Quarterly Report on Form 10-Q for the quarter ended September 30, 2024, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in such Quarterly Report on Form 10-Q for the quarter ended September 30, 2024, fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: November 14, 2024

By: */s/ Berge Abajian*
Berge Abajian
Principal Financial Officer
Bergio International, Inc.