

INDOOR HARVEST CORP

FORM 10-Q (Quarterly Report)

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Industry Healthcare Facilities & Services
Sector Healthcare
Fiscal Year 12/31

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

Form 10-Q

(Mark One)

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

For the quarterly period ended March 31, 2024
or

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

For the transition period from _____ to _____
Commission File Number 000-55594

INDOOR HARVEST CORP

(Exact name of registrant as specified in its charter)

<u>Texas</u> (State or other jurisdiction of incorporation or organization)	<u>45-5577364</u> (IRS Employer Identification No.)
<u>7401 W. Slaughter Lane #5078</u> <u>Austin, Texas</u> (Address of principal executive offices)	<u>78739</u> (Zip Code)

512-309-1776
(Registrant's telephone number, including area code)

N/A
(Former name, former address and former fiscal year, if changed since last report)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
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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 preceding 12 months (or for such shorter period that the registrant was required to file such reports), 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 pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit 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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/> (Do not check if a smaller reporting company)	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

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

Indicate the number of shares outstanding of each of the issuer’s classes of common stock, as of the latest practicable date 3,205,704,056 shares issued and outstanding, as of March 31, 2024.

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FORWARD-LOOKING STATEMENTS

Except for any historical information contained herein, the matters discussed in this quarterly report on Form 10-Q contain certain “forward-looking statements” within the meaning of the federal securities laws. This includes statements regarding our future financial position, economic performance, results of operations, business strategy, budgets, projected costs, plans and objectives of management for future operations, and the information referred to under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.”

These forward-looking statements generally can be identified by the use of forward-looking terminology, such as “may,” “will,” “expect,” “intend,” “estimate,” “anticipate,” “believe,” “continue” or similar terminology, although not all forward-looking statements contain these words. These forward-looking statements are not historical facts, and are based on current expectations, estimates and projections about our industry, management’s beliefs and certain assumptions made by management, many of which, by their nature, are inherently uncertain and beyond our control. Accordingly, you are cautioned that any such forward-looking statements are not guarantees of future performance and are subject to certain risks, uncertainties and assumptions that are difficult to predict. Although we believe that the expectations reflected in such forward-looking statements are reasonable as of the date made, expectations may prove to have been materially different from the results expressed or implied by such forward-looking statements. Important factors that may cause actual results to differ from projections include, for example:

- the success or failure of management’s efforts to implement our business plan;
- our ability to fund our operating expenses;
- our ability to compete with other companies that have a similar business plan;
- the effect of changing economic conditions impacting our plan of operation; and
- our ability to meet the other risks as may be described in future filings with the Securities and Exchange Commission (the “SEC”).

Unless otherwise required by law, we also disclaim any obligation to update our view of any such risks or uncertainties or to announce publicly the result of any revisions to the forward-looking statements made in this quarterly report on Form 10-Q.

When considering these forward-looking statements, you should keep in mind the cautionary statements in this quarterly report on Form 10-Q and in our other filings with the SEC. We cannot assure you that the forward-looking statements in this quarterly report on Form 10-Q will prove to be accurate. Furthermore, if our forward-looking statements prove to be inaccurate, the inaccuracy may prove to be material. In light of the significant uncertainties in these forward-looking statements, you should not regard these statements as a representation or warranty by us or any other person that we will achieve our objectives and plans in any specified time-frame, or at all.

PART I - FINANCIAL INFORMATION

INDOOR HARVEST CORP
Consolidated Balance Sheets

	March 31, 2024	December 31, 2023
	<u>(Unaudited)</u>	<u>(Audited)</u>
ASSETS		
Current Assets:		
Cash	\$ 31	\$ -
Notes receivable, net	-	-
Prepaid expenses and other receivable	8,905	-
Other Current Assets	25,000	37,418
Total Current Assets	<u>33,936</u>	<u>37,418</u>
Prepayment for acquisition-related party	-	-
Furniture and equipment, net	-	-
Other Assets	-	-
TOTAL ASSETS	<u><u>\$ 33,936</u></u>	<u><u>\$ 37,418</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 1,129,150	\$ 855,991
Convertible note payable, net of debt discount of \$0	471,094	471,094
Total Current Liabilities	<u>1,600,244</u>	<u>1,327,085</u>
Total Liabilities	<u>1,600,244</u>	<u>1,327,085</u>
Commitments and contingencies	-	-
Stockholders' Equity	-	-
Preferred stock: 15,000,000 authorized; \$0.01 par value;		
Series A Convertible Preferred stock: 15,000,000 designated, 0 shares issued and outstanding	-	-
Common stock: 10,000,000,000 authorized; \$0.001 par value;		
3,205,704,056 and 3,105,704 shares issued and outstanding, respectively	3,205,704	3,105,704
Additional paid in capital	25,416,149	25,394,278
Shares to be issued	531,000	531,000
Accumulated deficit	(30,719,161)	(30,320,649)
Total Equity	<u>(1,566,308)</u>	<u>(1,289,667)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u><u>\$ 33,936</u></u>	<u><u>\$ 37,418</u></u>

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

INDOOR HARVEST CORP
Consolidated Statement of Operations

	Three Months Ended March 31,	
	2024	2023
	(Unaudited)	(Unaudited)
Revenue	\$ -	\$ -
Cost of sales	-	-
Gross Profit (Loss)	-	-
Operating Expenses		
Professional fees	314,552	306,509
General and administrative	66,631	77,039
Total Operating Expenses	381,183	383,548
Loss from operations	(381,183)	(383,548)
Other Income (Expense)		
Interest income	-	9,821
Other Income	250	-
Interest Expense	(17,579)	-
Change in fair value of derivative liability	-	-
Gain on settlement of debt	-	-
Impairment loss	-	-
Total other income (expenses)	(17,329)	9,821
Income (loss) before income taxes	(398,512)	(373,727)
Provision for income taxes	-	-
Net income (loss)	<u><u>\$ (398,512)</u></u>	<u><u>\$ (373,727)</u></u>
Comprehensive income (Loss)	<u><u>\$ (398,512)</u></u>	<u><u>\$ (373,727)</u></u>
Basic and diluted income (loss) per common share		
Basic	\$ -0.00	\$ -0.00
Diluted	\$ -0.00	\$ -0.00
Weighted average number of common shares outstanding		
Basic	3,143,066,693	2,759,485,810
Diluted	3,143,066,693	2,759,485,810

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

INDOOR HARVEST CORP
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY
FOR THE THREE MONTH ENDED MARCH 31, 2024
(Unaudited)

For the Three Months ended March 31, 2024

	Series A Convertible Preferred Stock		Common Stock		Additional Paid in Capital	Common Stock to be Issued	Accumulated Deficit	Total Stockholders' Equity
	Number of Shares	Amount	Number of Shares	Amount				
Balance - December 31, 2023		\$ -	3,105,704,056	\$ 3,105,704	\$ 25,394,278	\$ 531,000	\$ (30,320,649)	\$ (1,289,667)
Common stock issued for cash and warrant	-	-	-	-	-	-	-	-
Common stock issued for services			100,000,000	100,000	(20,000)			80,000
Common stock issued for default interest			-	-				-
Deferred Stock Compensation					(73,333)			(73,333)
Stock based compensation	-	-	-	-	115,204		-	115,204
Proceeds received shares to be issued			-	-				-
Net loss	-	-	-	-	-	-	(398,512)	(398,512)
Balance - March 31, 2024	-	\$ -	3,205,704,056	\$ 3,205,704	\$ 25,416,148	\$ 531,000	\$ (30,719,161)	\$ (1,566,308)

For the Three months Ended March 31, 2023

	Series A Convertible Preferred Stock		Common Stock		Additional Paid in Capital	Common Stock to be Issued	Accumulated Deficit	Total Stockholders' Equity
	Number of Shares	Amount	Number of Shares	Amount				
Balance - December 31, 2022	-	\$ -	2,693,190,084	\$ 2,693,190	\$ 24,135,367	\$ 576,000	\$ (27,059,031)	\$ 345,526
Common stock issued for cash and warrant	-	-	107,230,769	107,231	589,769	(576,000)	-	121,000
Stock based compensation	-	-	-	-	64,384	-	-	64,384
Net loss	-	-	-	-	-	-	(373,727)	(373,727)
Balance - March 31, 2023	-	\$ -	2,800,420,853	\$ 2,800,421	\$ 24,789,520	\$ -	\$ (27,432,758)	\$ 157,183

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

INDOOR HARVEST CORP
CONSOLIDATED STATEMENTS OF CASH FLOWS

	Three Months Ended March 31,	
	2024	2023
	(Unaudited)	(Unaudited)
Cash Flows from Operating Activities:		
Net income (loss)	\$ (398,512)	\$ (373,727)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization expense	-	-
Interest expenses		
Impairment loss	-	-
Accrued interest - notes receivable	-	(4,945)
Amortization debt discount - notes receivable	-	(4,876)
Amortization of debt discount	-	-
Change in fair value of embedded derivative liability	-	
Stock based compensation & expenses	121,871	64,384
Gain on settlement of debt	-	-
Changes in operating assets and liabilities:	-	
Prepaid Other	-	-
Prepaid expenses and other receivable	(8,905)	18,372
Other Current Assets	12,418	-
Accounts payable and accrued expenses	273,159	36,819
Convertible Notes	-	-
Due to related party	-	67,000
Net Cash used in Operating Activities	<u>31</u>	<u>(196,973)</u>
Cash Flows from Investing Activities:		
Investment in 369 Hemp	-	-
Investment in Metabiogenix (US)	-	-
Investment in short term notes	-	(142,500)
Prepayments for acquisition - related party	-	-
Net Cash used in Investing Activities	<u>-</u>	<u>(142,500)</u>
Cash Flows from Financing Activities:		
Loans granted	-	-
Repayments of note payable	-	-
Proceeds from issuance of common stock and warrants	-	121,000
	-	-
Proceeds from stock subscriptions for shares to be issued	-	-
Additional Paid in Capital	-	-
Net Cash provided by Financing Activities	<u>-</u>	<u>121,000</u>
EFFECT OF EXCHANGE RATE CHAGES ON CASH AND CASH EQUIVALENTS		
	-	-
Net change in cash	31	(218,473)
Cash, beginning of period	-	226,231
Cash, end of period	<u>\$ 31</u>	<u>\$ 7,758</u>
Supplemental Cash Flow Information		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>
Cash paid for taxes	<u>\$ -</u>	<u>\$ -</u>
Non-Cash Investing and Financing Activities:		
Common stock and warrants issued from shares to be issued	<u>\$ 576,000</u>	<u>\$ 576,000</u>
Common stock issued for services	100,000	

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

INDOOR HARVEST CORP
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations and Organization

Indoor Harvest Corp (the “Company” or “Indoor Harvest”) is a Texas corporation formed on November 23, 2011. Our principal executive office was located at 7401 W. Slaughter Lane #5078, Austin, Texas 78739, and such address is used in the interim. We are in the process of establishing new offices.

The Company incorporates development of proprietary technology, mergers, acquisitions, strategic partnerships, and joint ventures as part of a broad integration strategy. As a platform, Indoor Harvest Corp. cultivates synergistic partnerships within related industries, providing an opportunity to be part of a more significant play, sharing intellectual capital, technology, access to new capital markets, and liquidity for owners.

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”) and the requirements of Form 10-Q and Rule 8-03 of Regulation S-X of the U.S. Securities and Exchange Commission. Accordingly, they may not include all of the information and disclosures required by accounting principles generally accepted in the United States of America for complete financial statements. Interim results are not necessarily indicative of results for a full year. In the opinion of management, all adjustments considered necessary for a fair presentation of the financial position and the results of operations and cash flows for the interim periods have been included. These interim financial statements should be read in conjunction with the audited financial statements for the year ended December 31, 2023 as not all disclosures required by generally accepted accounting principles for annual financial statements may be presented.

Use of Estimates

The preparation of financial statements in conformity with 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. Actual results could differ from those estimates.

Significant estimates include, but are not limited to, the estimate of percentage of completion on construction contracts in progress at each reporting period which we rely on as a primary basis of revenue recognition, estimated useful lives of equipment for purposes of depreciation and the valuation of common shares issued for services, equipment and the liquidation of liabilities.

Cash and Cash Equivalents

The Company considers all highly liquid instruments with a maturity of three months or less to be cash and cash equivalents.

Acquisition deposit

The acquisitions of Hemp369 and MetaBioGenix have not been consummated at this time, but are still contemplated. There are no letters or documents suggesting that any of the parties linked thereto have abandoned the transactions and they will move forward and be completed in the near future. For this reason, all payments from the Company are currently classified as acquisition deposit until legal completion of the transactions. Hemp369 and MetaBioGenix has a total of \$429,039 and \$50,000 of acquisition deposit respectively. During the year 2023, management evaluated and believed it is more likely than not that the acquisitions could not be completed and that the non-recoverable asset was not expected to bring future benefit to the Company, the acquisition deposit was fully impaired in 2023.

Stock Based Compensation

The Company recognizes stock-based compensation in accordance with ASC 718, Stock Compensation. ASC 718 focuses on transactions in which an entity exchanges its equity instruments for goods or services, with a primary focus in which an entity obtains employee services in stock-based payment transactions. ASC 718 requires measurement of the cost of employee services received in exchange for an award of equity instruments based on the grant date fair value of the award (with limited exceptions).

Recently Adopted Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06, ASC Subtopic 470-20 “Debt—Debt with “Conversion and Other Options” and ASC subtopic 815-40 “Hedging—Contracts in Entity’s Own Equity”. The standard reduced the number of accounting models for convertible debt instruments and convertible preferred stock. Convertible instruments that continue to be subject to separation models are (1) those with embedded conversion features that are not clearly and closely related to the host contract, that meet the definition of a derivative, and that do not qualify for a scope exception from derivative accounting; and, (2) convertible debt instruments issued with substantial premiums for which the premiums are recorded as paid-in capital. The amendments in this update are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. Early adoption is permitted. The Company has adopted the ASU as of January 1, 2022, there were no material impacts to the financial statements.

Reclassification

Certain accounts from prior periods have been reclassified to conform to the current period presentation.

Fair Value of Financial Instruments

As defined in ASC 820 “Fair Value Measurements,” fair value is 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 (exit price). The Company utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. The Company classifies fair value balances based on the observability of those inputs. ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. 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 following table summarizes fair value measurements by level at March 31, 2024 and December 31, 2023, measured at fair value on a recurring basis:

March 31, 2024	Level 1	Level 2	Level 3	Total
Liabilities:				
Convertible Note	-	-	\$ 471,094	\$ 471,094
December 31, 2023	Level 1	Level 2	Level 3	Total
Liabilities:				
Convertible Note			\$ 471,094	\$ 471,094

NOTE 2 - GOING CONCERN

As reflected in the accompanying unaudited consolidated financial statements, the Company had little net cash generated in operations of \$31 and has an accumulated deficit of \$30,719,161, for the Three Months ended March 31, 2024. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The ability of the Company to continue as a going concern is dependent on Management's plans which include potential asset acquisitions, mergers or business combinations with other entities, further implementation of its business plan and continuing to raise funds through debt or equity financing. The Company will likely rely upon related party debt or equity financing in order to ensure the continuing existence of the business.

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3 – CONVERTIBLE NOTES

During the three months ended March 31, 2024, the Company did not make the necessary payment at maturity to Quick Capital LLC; at the scheduled July 22 due date of convertible note payable. The face value of the loan was \$312,500 with a \$62,500 OID. In the event of default, the principal of the note is increased by 150%, and the default interest is 15% annum. At March 31, 2024, the Company recorded a \$471,094 convertible note and \$54,645 associated accrued interest,

NOTE 4 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities on March 31 2024 and December 31, 2023 are as follows:

	March 31, 2024 (Unaudited)	December 31, 2023 (Audited)
Accounts payable	\$ (661,140)	\$ (569,844)
Credit card	(6,801)	(6,800)
Accrued expenses	(364,897)	(213,377)
Accrued management fee	(41,667)	(29,167)
Accrued interest	(54,645)	(36,803)
	<u>\$ (1,129,150)</u>	<u>\$ (855,991)</u>

NOTE 5 - STOCKHOLDERS' EQUITY

Common Stock

Each common stock entitles the holder to one vote, in person or proxy, on any matter on which action of the stockholders of the corporation is sought.

During the year ended December 31, 2023, the Company issued 412,513,972 shares of common stock as follows:

- 172,230,769 Shares of common stock for the private placements at \$0.001, \$0.000375, \$0.0065 per share for cash of \$524,769
- 100,000,000 Shares of common stock for consulting services valued at \$20,000.
- 31,250,000 shares of common stock for a convertible note of \$312,500.
- 109,033,203 shares of common stock for default interest

During the Three Months ended March 31, 2024, the Company issued 100,000,000 shares of common stock as follows:

- 100,000,000 Shares of common stock for consulting services valued at \$80,000.

Shares to be Issued

During the year ended December 31, 2023, the Company received \$401,000 in cash proceeds, in connection with private placement offerings that took place in August and November 2022.

As of March 31, 2024, the Company had \$531,000 shares to be issued, in connection with private placement offerings that took place in August and November 2022.

Additional paid in capital

Stock Options

During the three months ended March 31, 2024, a total of 170 million shares of stock options were vested.

- Consultant Aaron Serruya: 10 million shares of stock options, at a price of \$9,030.
- Consultant Kevin Elder: 100 million shares of stock options, at a price of \$81,408.
- Consultant Gordon Kats: 10 million shares of stock options, at a price of \$7,703.
- Consultant Summer Schnog: 50 million shares of stock options, at a price of \$17,063.

	Options Outstanding		Weighted Average Remaining life (years)
	Number of Options	Weighted Average Exercise Price	
Outstanding, December 31, 2023	1,024,000	\$ 0.012	7.09
Granted	-	-	-
Exercised	-	-	-
Forfeited / Canceled	-	-	-
Outstanding, March 31, 2024	1,024,000	\$ 0.012	6.84
Exercisable options, March 31, 2024	1,024,000	\$ 0.012	6.84

Valuation

The Company utilizes the Black-Scholes model to value its stock options. The Company utilized the following assumptions:

The following is a summary of stock option activity during the three months ended March 31, 2024.

	Three Months Ended March 31, 2024	Year Ended December 31, 2023
Expected term	2.66 – 5.50 years	2.66 – 5.50 years
Expected average volatility	180 – 203%	180 – 203%
Expected dividend yield	-	-
Risk-free interest rate	0.67 – 4.02%	0.67 – 3.79%

Warrants

As part of the February 16, 2022 private placement, the Company granted warrants, which provides the option to purchase one common share for each common share purchased. The warrants issued have an exercise price of \$0.01 per warrant and expire five years from the date of grant. A total of 104,600,000 warrants were granted.

As part of the August 12, 2022 private placement, the Company granted warrants, which provides the option to purchase one common share for each common share purchased. The warrants issued have an exercise price of \$0.013 per warrant and expire five years from the date of grant. A total of 11,846,154 warrants were granted.

There was no warrant activity during the month ended March 31, 2024.

	Three Months Ended March 31, 2024
Term	3.03 - 7.34 years
Expected average volatility	186% - 203%
Expected dividend yield	0%
Risk-free interest rate	2.01% - 4.51%

The following is a summary of warrant activity during the three months ended March 31, 2024:

	Warrants Outstanding		Weighted Average Remaining Life (years)
	Number of Warrants	Weighted Average Exercise Price	
Outstanding, December 31, 2023	761,003,846	\$ 0.007	4.19
Granted	-	-	-
Exercised	-	-	-
Forfeited / Canceled	-	-	-
Outstanding, March 31, 2024	761,003,846	\$ 0.007	3.94

The intrinsic value of the warrants outstanding as of March 31, 2024, is \$0.

NOTE 6 - NET LOSS PER COMMON SHARE

Basic net loss per common share is computed by dividing net income by the weighted average number of common shares outstanding during the periods. Diluted net income per common share is computed using the weighted average number of common and dilutive common equivalent shares outstanding during the periods. Common equivalent shares consist of convertible preferred stock and convertible notes that are computed using the if-converted method, and outstanding warrants that are computed using the treasury stock method. Antidilutive stock awards consist of stock options that would have been antidilutive in the application of the treasury stock method.

EPS: Earning Per Share

	Three Months Ended March 31,	
	2024	2023
	(Unaudited)	(Unaudited)
Numerator:		
Net income (loss)	\$ (398,512)	\$ (373,727)
(Gain) loss on change in fair value of derivatives	-	-
Interest on convertible debt	-	-
Net income (loss) - diluted	<u>\$ (398,512)</u>	<u>\$ (373,727)</u>
Denominator:		
Weighted average common shares outstanding	3,143,066,693	2,759,485,810
Effect of dilutive shares	-	-
Diluted	<u>3,143,066,693</u>	<u>2,759,485,810</u>
Net income (loss) per common share:		
Basic	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>

For the Three Months ended March 31, 2024, the convertible instruments are anti-dilutive and therefore, have been excluded from earnings (loss) per share.

NOTE 7- ACQUISITION

On April 28, 2023, The Company entered into a Membership Interest and Stock Purchase Agreement with an individual (Seller) to buy 100% of the issued and outstanding Membership Interests of the Opportunity Development Group, LLC and its subsidiary (369 Hemp, Inc. a Nevada corporation). The Agreement provides that, subject to the terms and conditions set forth therein, the Company will indirectly, wholly-own the subsidiary by acquiring minor's Membership Interest in the subsidiary and Seller's Membership Interests.

Under the terms of the Agreement, the aggregate purchase price of \$1,675,000 consists of the following consideration: (i) a cash consideration payment at closing consisting of eight hundred thousand dollars (\$800,000) to each of Seller and minor shareholder in accordance with their Pro Rata Portion, less the \$313,089 due and owing to the Company in connection with certain nine separate promissory notes issued by Opportunity Development Group, LLC to the Company between July 27, 2022 and February 28, 2023, and (ii) a stock consideration payment at closing consisting of one hundred twenty-five million shares (125,000,000) of Indoor Harvest's common stock, \$0.001 par value per share. 369 Hemp, Inc. is a company engaged in the business of manufacturing and distributing hemp cigarettes. Key commercial customers include Green Hemp Co., VGO Market, Xtreme Wholesale and other regional wholesalers, 369 Hemp Inc. has 8 employees and was founded in early 2019 and is based in Mocksville, North Carolina.

On April 30, 2023, Indoor Harvest Corp. ("Indoor Harvest") entered into a Membership Interest and Stock Purchase Agreement with Metabiogenix USA, LLC, a Texas limited liability company (the "Company"), Metabiogenics, Ltd., S.A. de C.V. and other individual members of the Company, (each a "Seller" and collectively the "Sellers"), and Sellers owns all of the issued and outstanding membership interests (the "Membership Interests") of the Company. The Agreement provides that, subject to the terms and conditions set forth therein, Indoor Harvest will acquire a sixty percent (60%) controlling interest in the Company by acquiring a portion of Sellers' Membership Interests in the Company.

Under the terms of the Agreement, the aggregate purchase price of \$2,500,000 consists of the following consideration: (i) a cash consideration payment of four hundred thousand dollars (\$400,000) to each Seller in accordance with their Pro Rata Portion, less one hundred thousand dollars (\$100,000) previously paid to Sellers, with fifty thousand dollars (\$50,000) to be paid at closing, and the remaining cash consideration of two hundred fifty thousand (\$250,000) to be paid to Sellers in accordance with the Pro Rata Portion in five monthly installments with the first installment to be paid on or before June 1, 2023 and each remaining monthly installment to be paid on the first day of each following month until all funds are paid in full; and (ii) a stock consideration payment at closing consisting of three hundred million shares (300,000,000) of Indoor Harvest's common stock, \$0.001 par value per share. In addition, the Sellers are entitled to bonus consideration, in the form of warrants to purchase an aggregate of 150,000,000 shares of Common Stock, upon the Company achieving certain revenue related milestones as set forth in the Agreement.

Metabiogenix USA, LLC, is the officially licensed distributor of Metabiox® across the Western Hemisphere (North, South, and Central America), and Spain. Metabiox® was developed by the Japanese Medical Institute and is produced in Japan.

On April 12, 2023, the Company's board of directors approved to issue a convertible note of \$312,500 with 20% discount, at rate of 6% per annum and maturity date shall be ninety days after issuance of note (April 12, 2023). The Company's board of directors also deems it in the best interest of the Company to issue to investor 31,250,000 shares of common stock and a warrant for 31,250,000 shares of common stock with exercise price of \$0.01 per share subject to adjustment and for term of five years. Pursuant to the agreement, the Company obtained \$180,500 in cash after distribution attorney and brokers fees.

The acquisition deposit of \$385,739 of Hemp369 and \$54,500 of MetaBiogenix was impaired in 2023.

Indoor Harvest or the Company is not expecting to complete the acquisition of Hemp369 and MetaBiogenix as of March 31, 2024.

NOTE 8- SUBSEQUENT EVENTS

On April 10, 2024, the Company issued a convertible promissory note to Quick Capital, LLC in the principal amount of \$20,000. The Company received \$17,500 pursuant to this convertible promissory note, representing a \$2,500 original issue discount. The note bears interest at 12% per annum and is due six months from the date of issuance. Following an event of default, the interest rate increased to 24% per annum. The note is convertible into shares of the Company's common stock, following an event of default, at the lesser of: (a) \$0.0001 or (b) 50% of the lowest trading price of the common stock during the 30-day trading period prior to the conversion date.

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

The discussion of our financial condition and results of operations and business and related within this document should be read in conjunction with our financial statements and the related notes, and other financial information included in this filing. Our Management's Discussion and Analysis contains not only statements that are historical facts, but also statements that are forward-looking. Forward-looking statements are, by their very nature, uncertain and risky. Consequently, and because forward-looking statements are inherently subject to risks and uncertainties, the actual results and outcomes may differ materially from the results and outcomes discussed in the forward-looking statements. You are urged to carefully review and consider the various disclosures made by us in this report as we attempt to advise interested parties of the risks and factors that may affect our business, financial condition, and results of operations and prospects.

Forward-Looking Statements

The following discussion of our financial condition and results of operations should be read in conjunction with our audited financial statements and the related notes, and other financial information included in this filing.

Our Management's Discussion and Analysis contains not only statements that are historical facts, but also statements that are forward-looking. Forward-looking statements are, by their very nature, uncertain and risky. These risks and uncertainties include international, national, and local general economic and market conditions; our ability to sustain, manage, or forecast growth; our ability to successfully make and integrate acquisitions; new product development and introduction; existing government regulations and changes in, or the failure to comply with, government regulations; adverse publicity; competition; the loss of significant customers or suppliers; fluctuations and difficulty in forecasting operating results; change in business strategy or development plans; business disruptions; the ability to attract and retain qualified personnel; the ability to protect technology; the risk of foreign currency exchange rate; and other risks that might be detailed from time to time in our filings with the Securities and Exchange Commission.

You are urged to carefully review and consider the various disclosures made by us in this report and in our other reports as we attempt to advise interested parties of the risks and factors that may affect our business, financial condition, and results of operations and prospects.

Overview

The current business strategy continues to be to position the Company as an integrated consolidation platform for plant-based industry companies focused on hemp, other hemp-related products, CBD, and other plant-based businesses with the potential to be part of a bigger opportunity while sharing intellectual capital, technology, expanded business networks, along with access to new capital markets and liquidity for investors.

The company spent the majority of 2021 reorganizing, restructuring, and repositioning the business. In 2022, those efforts have allowed the company to begin moving forward on its business strategy of developing and acquiring operating businesses, beginning with the letter of intent announced with Electrum Partners, LLC.

The Company was funded through a convertible note structure from 2017 into 2019, which allowed the Company to keep being active while we restructure, reposition and recapitalize the company. We continue to seek funding from other capital sources as we position the company for future growth.

As part of the restructuring and recapitalization effort, the Company plans to regularly increases the number of shares of common stock the Company is authorized to issue. We believe this will enable the Company to raise additional capital by allowing funding sources to be able to convert debt to shares, a common form of funding, and to utilize shares as currency for future M&A transactions or related strategic initiatives.

Raising new capital is critical to the Company going forward and is a primary focus to support the current acquisition and growth strategy.

The current business strategy continues to be to position the Company as an integrated consolidation platform for plant-based industry companies focused on hemp, other hemp-related products, CBD, and other plant-based businesses with the potential to be part of a bigger opportunity while sharing intellectual capital, technology, expanded business networks, along with access to new capital markets and liquidity for investors.

Our operational expenditures will primarily focus on review of existing assets, vetting potential merger or acquisition targets and related due diligence costs, as well as the necessary costs related to being a fully reporting company with the SEC.

On March 5, 2020, The Company entered into a material definitive agreement with Fincann Corp., a New York corporation (the “Fincann”). Fincann provides banking related strategies or solutions for the cannabis-related industry through a growing consortium of financial institutions, to help marijuana-related businesses (MRBs) to access essential banking services without complicated workarounds.

On February 14, 2022, the Company entered into a non-binding letter of intent with Electrum Partners, LLC (EP) to acquire certain assets of EP for an aggregate payment at closing and of a purchase price that will be mutually agreed by the parties based on an independent valuation of the purchased assets.

On March 1, 2023, the Company announced an Asset Purchase agreement to acquire certain business assets, including intellectual property, goodwill, and the rights to certain business opportunities in various stages of due diligence from EP.

On April 12, 2023, the company’s board of directors approved to issue a convertible note of \$312,500 with 20% discount, at rate of 6% per annum and maturity date shall be ninety days after issuance of note (April 12, 2023). The Company’s board of directors also deems it in the best interest of the Company to issue to investor 31,250,000 shares of common stock with exercise price of \$0.01 per share subject to adjustment and for term of five years. Pursuant to the agreement, the Company obtained \$180,500 in cash after distribution attorney and brokers fees.

The Company is in the process of establishing a headquarters.

We are an “emerging growth company” (“EGC”) that is exempt from certain financial disclosure and governance requirements for up to five years as defined in the Jumpstart Our Business Startups Act (“the JOBS Act”), that eases restrictions on the sale of securities; and increases the number of shareholders a company must have before becoming subject to the SEC’s reporting and disclosure rules. We have elected to use the extended transition period for complying with new or revised accounting standards under Section 102(b)(2) of the JOBS Act, that allows us to delay the adoption of new or revised accounting standards that have different effective dates for public and private companies until those standards apply to private companies. Because of this election, our financial statements may not be comparable to companies that comply with public company effective dates.

Results of Operations

The following table presents our operating results for the three months ended March 31, 2024 compared to March 31, 2023:

Three months ended March 31, 2024 compared to three months ended March 31, 2023.

Our operating results for Three months ended March 31, 2024 and 2023 and the changes between those periods for the respective items are summarized as follows:

	Three Months Ended March 31,		Change	%
	2024	2023		
	(Unaudited)	(Unaudited)		
Revenue	\$ -	\$ -	\$ -	-
Operating expenses				
Professional fees	314,552	306,509	8,043	3%
General and administrative expenses	66,631	77,039	(10,408)	(14)%
Total operating expenses	381,183	383,548	(2,365)	(1)%
Loss from operations	(381,183)	(383,548)	2,365	(1)%
Other expense				
Interest income	-	9,821	(9,821)	(100)%
Interest expense	(17,579)	-	(17,579)	-
Amortization of debt discount	-	-	-	-
Other income	250	-	250	-
Impairment loss	-	-	-	-
Total other expense	(17,329)	9,821	(27,150)	(276)%
Net loss	<u>\$ (398,512)</u>	<u>\$ (373,727)</u>	<u>\$ (24,784)</u>	<u>7%</u>

Revenues

During the three months ended March 31, 2024, the Company generated no revenue.

Operating Expenses

Total operating expenses for the three months ended March 31, 2024 and 2023 were \$381,183 and \$383,548 respectively, for an aggregate decrease in expenses of \$2,365 or 1%. The aggregate decrease is primarily related to the cancellation of insurance for the Company's directors.

Other Expense

Total other (expense) income for the three months ended March 31, 2024 and 2023 were (\$17,329) and \$9,821, for a decrease of \$27,939 or 276%. The aggregate decrease in other income is primarily related to interest expense.

Net Loss

As a result of the factors discussed above, net loss for the three months ended March 31, 2024 was a loss of \$398,512 as compared to a net loss of \$373,727 for the three months ended March 31 2023, which reflects an increase of \$24,785 or 7%.

Liquidity and Capital Resources

The following table provides selected financial data about our Company as of three months ended March 31, 2024 and 2023, respectively.

Working Capital

	March 31, 2024 (Unaudited)	December 31, 2023 (Audited)	Change	%
Current assets	\$ 33,936	\$ 37,418	\$ (3,482)	(9)%
Current liabilities	\$ 1,600,244	\$ 1,327,085	\$ 273,159	21%
Working capital deficiency	\$ (1,566,308)	\$ (1,289,667)	\$ (276,641)	21%

Cash Flows

	Three Months Ended March 31,			
	2024 (Unaudited)	2023 (Unaudited)	Change	%
Cash used in operating activities	\$ 31	\$ (196,973)	\$ 197,004	(100)%
Cash used in investing activities	\$ -	\$ (142,500)	\$ 142,500	(100)%
Cash provided by financing activities	\$ -	\$ 121,000	\$ (121,000)	(100)%
Net Change in Cash During Period	\$ 31	\$ (218,473)	\$ 221,004	(100)%

Balance Sheet Data:	March 31, 2024 (Unaudited)	December 31, 2023 (Audited)	Change	%
Cash	\$ 31	\$ -	\$ 31	-
Total assets	\$ 33,936	\$ 37,418	\$ (3,482)	(9)%
Total liabilities	\$ 1,600,244	\$ 1,327,085	\$ 273,159	21%
Stockholders' equity	\$ (1,566,308)	\$ (1,289,667)	\$ (276,641)	21%

As of March 31, 2024, our Company's cash balance was \$31 and total assets were \$33,936. As of December 31, 2023, our Company's cash balance was \$0 and total assets were \$37,418. The decrease in total assets was primarily the result of a decrease the Company's overall activities.

As of March 31, 2024, our Company had total liabilities of \$1,600,244, compared with total liabilities of \$1,327,085 as at December 31, 2023. The increase in total liabilities was primarily related to expenses that were accrued into quarter end.

As of March 31, 2024, our Company had a working capital deficiency of \$1,566,308 compared with working capital deficiency of \$1,289,667 as of December 31, 2023. The increase in working capital deficiency was primarily attributed to a decrease in financing activities. The aggregate decrease in financing activities is primarily related to a breach of contract from a certain investor.

Cash Flow from Operating Activities

Net cash provided by (used in) operating activities for the three months ended March 31, 2024 and 2023 were \$31 and \$(196,973), respectively, for an increase of \$197,004. The increase in net cash provided by (used in) operating activities was attributed primarily to an increase in accounts payable and accrued expenses.

Cash Flow from Investing Activities

During the three months ended March 31, 2024, and 2023, the Company utilized \$0 and \$142,500, respectively, in investing activities. The decrease was primarily due to an overall reduction in the Company's operations.

Cash Flow from Financing Activities

Net cash provided by financing activities for the three months ended March 31, 2024, and 2023 were \$0 and \$121,000, respectively, for a decrease of \$121,000. The decrease in financing activities was due to an overall reduction in the Company's operations, and a breach of contract of a certain investor.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to stockholders

Critical Accounting Policies and Estimates

For a discussion of our accounting policies and related items, please see the Notes to the Financial Statements, included in Item 8.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

As a "smaller reporting company", we are not required to provide the information required by this Item.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

The Company maintains disclosure controls and procedures (as defined in Rule 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934 (the “Exchange Act”)) that are designed to ensure that information required to be disclosed in the Company’s Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms, and that such information is accumulated and communicated to the Company’s management, including its Chief Executive Officer, Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

In designing and evaluating the disclosure controls and procedures, management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and management is required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

The Company’s management, consisting solely of the Company’s Chief Executive Officer, Chief Financial Officer, has evaluated the effectiveness of the Company’s disclosure controls and procedures as of the end of the period covered by this report. Based upon that evaluation, the Chief Executive Officer and Chief Financial Officer has concluded that, as of March 31, 2024, the Company’s disclosure controls and procedures were not effective because of the following internal control over financial reporting deficiencies:

- We currently have an insufficient complement of personnel with the necessary accounting expertise and an inadequate supervisory review structure with respect to the requirements and application of US GAAP and SEC disclosure requirements.
- We currently have insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements.
- We currently lack a formal process and timeline for closing the books and records at the end of each reporting period and such weaknesses restrict the Company’s ability to timely gather, analyze and report information relative to the financial statements.
- Our Company’s management is composed of a small number of individuals resulting in a situation where limitations on segregation of duties exist.

We will continue to monitor and evaluate the effectiveness of our disclosure controls and procedures and our internal controls over financial reporting on an ongoing basis and are committed to taking further action and implementing additional enhancements or improvements, as necessary and as funds allow.

Changes in Internal Controls

There have been no changes in our internal controls over financial reporting identified in connection with the evaluation required by paragraph (d) of Securities Exchange Act Rule 13a-15 or Rule 15d-15 that occurred in the quarter ended March 31, 2024 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

From time to time we may become involved in various legal proceedings that arise in the ordinary course of business. We are not currently a party to any material legal proceeding.

Item 1A. Risk Factors

As a “smaller reporting company”, we are not required to provide the information required by this Item.

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

On August 1, 2022, the Company commenced a private placement offering and entered into subscription agreements with certain accredited investors for the sale of 153,846,154 common shares of the Company’s common stock at \$0.0065 per share, and an equal number of Warrants with an exercise price of \$0.013 for a total consideration to the Company of \$1,000,000. A total of 7,846,154 common shares and warrants were issued and granted, respectively.

Item 3. Defaults Upon Senior Securities

The Company did not make the necessary payment at maturity to Quick Capital LLC; at the scheduled July 22, 2023 due date of convertible note payable. The face value of the loan was \$312,500 with a \$62,500 OID. In the event of default, the principal of the note is increased by 15%, and the default interest is 15% annum.

Item 4. Mine Safety Disclosures

Not Applicable.

Item 5. Other Information

(a) Not applicable.

(b) Not applicable.

Item 6. Exhibits

The following exhibits are included as part of this report:

Exhibit	Description	INCORPORATED BY REFERENCE		
		Form	Exhibit	Filing Date
(31)	Rule 13a-14(a)/15d-14(a) Certifications			
*	Section 302 Certification under the Sarbanes-Oxley Act of 2002 of the Principal Executive Officer			
*	Section 302 Certification under the Sarbanes-Oxley Act of 2002 of the Principal Financial Officer			
(32)	Section 1350 Certifications			
*	Section 906 Certification under the Sarbanes-Oxley Act of 2002 of the Principal Executive Officer and Principal Financial Officer			
(101)	Interactive Data Files			
*	Inline XBRL Instance Document			
*	Inline XBRL Taxonomy Extension Schema Document			
*	Inline XBRL Taxonomy Extension Calculation Linkbase Document			
*	Inline XBRL Taxonomy Extension Definition Linkbase Document			
*	Inline XBRL Taxonomy Extension Label Linkbase Document			
*	Inline XBRL Taxonomy Extension Presentation Linkbase Document			
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)			
†	Management Contract or Compensation Plan			
*	Filed herewith. In addition, in accordance with SEC Release 33-8238, Exhibits 32.1 and 32.2 are being furnished and not filed.			

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

INDOOR HARVEST CORP.

(Registrant)

Dated: May 20, 2025

/s/ Leslie Bocskor

Leslie Bocskor

Chief Executive Officer, Chief Financial Officer

(Principal Executive Officer)(Principal Financial Officer)

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Leslie Bocskor, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Indoor Harvest Corp;
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 presented 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 13a-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 financial 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;
5. I have disclosed, based on my 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 involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 20, 2025

/s/ Leslie Bocskor

Leslie Bocskor

Chief Executive Officer

(Principal Executive Officer)

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Leslie Bocskor, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Indoor Harvest Corp;
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 presented 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 13a-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 financial 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;
5. I have disclosed, based on my 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 involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 20, 2025

/s/ Leslie Bocskor

Leslie Bocskor, Chief Financial Officer
(Principal Financial Officer)

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

The undersigned, Leslie Bocskor, Principal Executive Officer and Principal Financial Officer, of Indoor Harvest Corp, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the quarterly report on Form 10-Q of Indoor Harvest Corp for the period ended September 30, 2022 (the “Report”) 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 the Report fairly presents, in all material respects, the financial condition and results of operations of Indoor Harvest Corp.

Dated: May 20, 2025

/s/ Leslie Bocskor

Leslie Bocskor, Chief Executive Officer and
Chief Financial Officer
(Principal Executive Officer and Principal Financial Officer)

A signed original of this written statement required by Section 906, has been provided to Indoor Harvest Corp and will be retained and furnished to the Securities and Exchange Commission or its staff upon request.
